

# **MISSOURI DEPARTMENT OF REVENUE**



## **FY2018 BUDGET REQUEST**

**with Governor's Recommendations**

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FISCAL YEAR 2018 BUDGET  
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# **DEPARTMENT INFORMATION**

## **Overview**

### **Missouri Department of Revenue**

The Missouri Department of Revenue (Department) is the central collection agency for all state and non-state revenues. In addition to collecting taxes and fees, the Department titles and registers vehicles, and licenses drivers. The Department strives to ensure that all taxes and fees owed to the state and local political subdivisions are paid; that its duties and services are performed according to statutory and regulatory standards, in a professional manner, and in a technologically forward-thinking fashion; and that it minimizes administrative expense.

In Fiscal Year 2016 the Department collected \$10.1 billion or 98.96 percent of state General Revenue and \$2.97 billion in other state funds. In addition, the Department collected and distributed over 1,000 local-option tax rates for Missouri cities, counties, and other political subdivisions.

Program or Division Name	Type of Report	Date Issued	Website
<b>Department of Revenue</b>			
Undeliverable Individual Income Tax Refunds	State Auditor	November, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Grandview Contract License Office	State Auditor	September, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
DeSoto Contract License Office	State Auditor	September, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Savannah Contract License Office	State Auditor	September, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Warrensburg Contract License Office	State Auditor	September, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Twin City Contract License Office	State Auditor	September, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Salem Contract License Office	State Auditor	September, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Perryville Contract License Office	State Auditor	September, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Marshall Contract License Office	State Auditor	September, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Municipal Court and Revenue Filings, March	State Auditor	April, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Municipal Court and Revenue Filings, February	State Auditor	March, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Municipal Court and Revenue Filings, January	State Auditor	February, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Municipal Court and Revenue Filings December	State Auditor	January, 2016	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Warrenton Contract License Office	State Auditor	November, 2015	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
St. Charles Contract License Office	State Auditor	November, 2015	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Monroe City Contract License Office	State Auditor	November, 2015	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Kirksville Contract License Office	State Auditor	November, 2015	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Carthage Contract License Office	State Auditor	November, 2015	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Sales and Use Tax	State Auditor	September, 2015	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
State Distribution of Excess Revenues	State Auditor	April, 2015	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Sugar Creek Contract License Office	State Auditor	September, 2014	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Doniphan Contract License Office	State Auditor	September, 2014	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Creve Coeur Contract License Office	State Auditor	September, 2014	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Branson Contract License Office	State Auditor	September, 2014	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Bolivar Contract License Office	State Auditor	September, 2014	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
DOR/OA Contract License Offices Bidding and Procurement	State Auditor	July, 2014	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Vienna Contract License Office	State Auditor	November, 2013	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Malden Contract License Office	State Auditor	November, 2013	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Gladstone Contract License Office	State Auditor	November, 2013	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Farmington Contract License Office	State Auditor	November, 2013	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Des Peres Contract License Office	State Auditor	November, 2013	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
DOR-Real ID Act Compliance	State Auditor	September, 2013	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
Sales and Use Tax	State Auditor	February, 2013	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>
State Tax Commission	Committee on Legislative Oversight	December, 2015	<a href="http://legislativeoversight.mo.gov">http://legislativeoversight.mo.gov</a>
State Lottery Commission	State Auditor	December, 2015	<a href="http://auditor.mo.gov">http://auditor.mo.gov</a>

### Programs Subject to Missouri Sunset Act

Program	Statutes Establishing	Sunset Date	Review Status
Foster Care and Adoptive Parents Recruitment and Retention Fund	Section 143.1015, RSMo	August 28, 2017	DOR's review sent to Oversight 7/15/16
American Red Cross Trust Fund	Section 143.1013, RSMo	December 31, 2017	DOR's review sent to Oversight 7/15/16
Developmental Disabilities Waiting List Equity Trust Fund	Section 143.1017, RSMo	December, 31, 2017	DOR's review sent to Oversight 7/15/16
Organ Donor Program Fund	Section 143.1016, RSMo	December 31, 2017	DOR's review sent to Oversight 7/15/16
Puppy Protection Trust Fund	Section 143.1014, RSMo	December 31, 2017	DOR's review sent to Oversight 7/15/16
Champion for Children	Section 135.341, RSMo	December 31, 2019	
Food Pantry	Section 135.647, RSMo	December 31, 2019	
Public Safety Officer Surviving Spouse	Section 135.090, RSMo	December 31, 2019	
Pediatric Cancer Research Trust Fund	Section 143.1026, RSMo	December, 31, 2019	
Residential Dwelling Accessibility Tax Credit	Section 135.562, RSMo	December 31, 2019	
Missouri National Guard Foundation Fund	Section 143.1027, RSMo	August, 28, 2020	
Rolling Stock Tax Credit	Section 137.1018, RSMo	August 28, 2020	

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# **DEPARTMENT DECISION ITEMS**

## FLEXIBILITY REQUEST FORM

<b>BUDGET UNIT NUMBER:</b> 86000C	<b>DEPARTMENT:</b> REVENUE
<b>BUDGET UNIT NAME:</b> Department of Revenue	<b>DIVISION:</b> N/A

**1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.**

<b>DEPARTMENT REQUEST</b>
The Department is requesting 25 percent flexibility for General Revenue (GR) and other funding for Fiscal Year 2018 between personal service and expense and equipment and between divisions. Ten percent flexibility is requested to reallocate personal service and expense and equipment between executive branch departments providing that the total FTE for the state does not increase. Flexibility is needed to continue providing the best possible revenue collection results and to continue to perform its statutory and regulatory mandates.

**2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.**

<b>PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED</b>	<b>CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED</b>	<b>BUDGET REQUEST ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED</b>
The Department received 10 percent flexibility between personal services and expense and equipment and between divisions. The Department flexed \$25,000 between Taxation Division's E&E to Administration Division's PS GR appropriations.	The Department received 10 percent flexibility between personal service and expense and equipment and between divisions. The Department will use its flexibility to focus on revenue generating programs.	The Department is requesting 25 percent flexibility between personal service and expense and equipment and between divisions to continue the focus on revenue generating programs.

**3. Please explain how flexibility was used in the prior and/or current years.**

<b>PRIOR YEAR EXPLAIN ACTUAL USE</b>	<b>CURRENT YEAR EXPLAIN PLANNED USE</b>
<div style="display: flex; justify-content: space-between;"> <span>From: Taxation Division GR E&amp;E</span> <span>\$25,000</span> </div> <div style="display: flex; justify-content: space-between; margin-top: 10px;"> <span>To: Administration Division GR PS</span> <span>\$25,000</span> </div>	The Department will use its flexibility to focus on revenue generating programs.

NEW DECISION ITEM  
RANK: 5 OF 7

**Department of Revenue**  
**Divisions of Taxation and Motor Vehicle and Driver Licensing**  
**U.S. Department of Labor Overtime Rule Change**      **DI# 0000016**

**Budget Unit** 86110C and 86115C

**HB Section** 4.005 and 4.010

**1. AMOUNT OF REQUEST**

	FY 2018 Budget Request				E
	GR	Federal	Other	Total	
PS	16,060	0	5,940	22,000	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	0	0	
<b>Total</b>	<b>16,060</b>	<b>0</b>	<b>5,940</b>	<b>22,000</b>	
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

<b>Est. Fringe</b>	4,384	0	1,622	6,006
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: State Highways and Transportation Department Fund (0644)

	FY 2018 Governor's Recommendation				E
	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds:

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

<input checked="" type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

**3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.**

On May 18, 2016, the U.S. Department of Labor (USDOL) announced an overtime rule change to expand employee overtime protections. Effective December 1, 2016, employees making less than \$47,476 per year will earn time and a half pay after working 40 hours per week. The previous threshold was \$23,660 per year. In addition, the USDOL will index the income threshold every three years. State agencies will take steps to minimize the fiscal impact of this rule change; however, the current core budget may be insufficient to cover these additional expenses.



**RANK: 5 OF 7**

**Budget Unit 86110C and 86115C**

**U.S. Department of Labor Overtime Rule Change** **DI# 0000016**

**HB Section 4.005 and 4.010**

**5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.**

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS	E
100/7616 Revenue Section Supervisor	16,060				5,940		22,000	0.0		
<b>Total PS</b>	<b>16,060</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>5,940</b>	<b>0.0</b>	<b>22,000</b>	<b>0.0</b>	<b>0</b>	
<b>Total EE</b>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
Program Distributions							0			
<b>Total PSD</b>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
Transfers										
<b>Total TRF</b>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
<b>Grand Total</b>	<b>16,060</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>5,940</b>	<b>0.0</b>	<b>22,000</b>	<b>0.0</b>	<b>0</b>	

NEW DECISION ITEM  
RANK: 5 OF 7

Department of Revenue				Budget Unit 86110C and 86115C						
Divisions of Taxation and Motor Vehicle and Driver Licensing										
U.S. Department of Labor Overtime Rule Change		DI# 0000016		HB Section		4.005 and 4.010				
Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS	E
Total PS	<div>0</div>	<div>0.0</div>	<div>0</div>	<div>0.0</div>	<div>0</div>	<div>0.0</div>	<div>0</div>	<div>0.0</div>	<div>0</div>	
Total EE	<div>0</div>		<div>0</div>		<div>0</div>		<div>0</div>		<div>0</div>	
Program Distributions										
Total PSD	<div>0</div>		<div>0</div>		<div>0</div>		<div>0</div>		<div>0</div>	
Transfers										
Total TRF	<div>0</div>		<div>0</div>		<div>0</div>		<div>0</div>		<div>0</div>	
Grand Total	<div>0</div>	<div>0.0</div>	<div>0</div>	<div>0.0</div>	<div>0</div>	<div>0.0</div>	<div>0</div>	<div>0.0</div>	<div>0</div>	

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>HIGHWAY COLLECTIONS</b>								
Federal Overtime Change - 0000016								
REVENUE SECTION SUPV	0	0.00	0	0.00	5,940	0.00	0	0.00
TOTAL - PS	0	0.00	0	0.00	5,940	0.00	0	0.00
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$5,940</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$5,940	0.00		0.00

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>TAXATION DIVISION</b>								
Federal Overtime Change - 0000016								
REVENUE SECTION SUPV	0	0.00	0	0.00	16,060	0.00	0	0.00
TOTAL - PS	0	0.00	0	0.00	16,060	0.00	0	0.00
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$16,060</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$16,060	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

# **HIGHWAY COLLECTIONS**

# DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>HWY COLL MV/DL SYSTEM</b>									
<b>CORE</b>									
PERSONAL SERVICES									
GENERAL REVENUE	65,321	1.21	178,500	3.00	178,500	3.00	178,500	3.00	
TOTAL - PS	65,321	1.21	178,500	3.00	178,500	3.00	178,500	3.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	15,550	0.00	25,000	0.00	25,000	0.00	25,000	0.00	
TOTAL - EE	15,550	0.00	25,000	0.00	25,000	0.00	25,000	0.00	
PROGRAM-SPECIFIC									
DOR TECHNOLOGY	0	0.00	3,000,000	0.00	3,000,000	0.00	0	0.00	
TOTAL - PD	0	0.00	3,000,000	0.00	3,000,000	0.00	0	0.00	
<b>TOTAL</b>	<b>80,871</b>	<b>1.21</b>	<b>3,203,500</b>	<b>3.00</b>	<b>3,203,500</b>	<b>3.00</b>	<b>203,500</b>	<b>3.00</b>	
<b>GRAND TOTAL</b>	<b>\$80,871</b>	<b>1.21</b>	<b>\$3,203,500</b>	<b>3.00</b>	<b>\$3,203,500</b>	<b>3.00</b>	<b>\$203,500</b>	<b>3.00</b>	

# **CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>86104C</u>
<b>Motor Vehicle and Driver Licensing Division</b>	
<b>Core - MVDL System</b>	<b>HB Section</b> <u>4.005</u>

## **1. CORE FINANCIAL SUMMARY**

FY 2018 Budget Request					FY 2018 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	178,500	0	0	178,500		PS	178,500	0	0	178,500	
EE	25,000	0	0	25,000		EE	25,000	0	0	25,000	
PSD	0	0	3,000,000	3,000,000		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	203,500	0	3,000,000	3,203,500		Total	203,500	0	0	203,500	
FTE	3.00	0.00	0.00	3.00		FTE	3.00	0.00	0.00	3.00	

<b>Est. Fringe</b>	78,466	0	0	78,466
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

<b>Est. Fringe</b>	78,466	0	0	78,466
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: DOR Technology Fund (1430)

Other Funds:

## **2. CORE DESCRIPTION**

The Department currently uses approximately 50 disparate motor vehicle and driver licensing systems that includes a mixture of mainframe, PC software, and distributed web applications to support the Motor Vehicle and Driver Licensing (MVDL) Division. The current legacy systems have been in operation for many years and were developed uniquely for each function. The systems are becoming increasingly difficult and expensive to use and maintain. Mainframe costs will continue to increase as other state agencies transition from the mainframe to newer technology. The various systems were built using a silo approach, making communication between systems very limited. Limited ability to expend data collection makes it difficult to support safety initiatives for quick identification of vehicles such as amber alerts, etc. With such systems, the Department is limited in leveraging newer technology to realize processing efficiencies and deliver quality service to its customers. Moreover, the existing systems will be difficult if not impossible to modify to accommodate new mandates that might arise from the state legislature or the federal government.

Newer, more nimble, and robust technologies are available which may significantly improve the Department's ability to issue titles and register motor vehicles, trailers, all-terrain vehicles, manufactured homes (title only), and marine craft, issue driver license and nondriver identification cards, suspend and revoke driver licenses when applicable, track and account for revenue collected for motor vehicle and driver license transactions, and better serve Missouri citizens.

# CORE DECISION ITEM

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>86104C</u>
<b>Motor Vehicle and Driver Licensing Division</b>	
<b>Core - MVDL System</b>	<b>HB Section</b> <u>4.005</u>

The Department's overall objective is to update or replace existing systems with an integrated customer-centric MVDL system. The benefits the Department expects to realize with an integrated system: reduce operational and maintenance costs; provide ways to identify and collect delinquent taxes; expand online services (including a DMV portal for public access); an integration that allows access to both driver and motor vehicle data when viewing a customer's record to improve the customer's experience; quicker and easier implementation of law changes; and more reliable data, with better analytical capabilities.

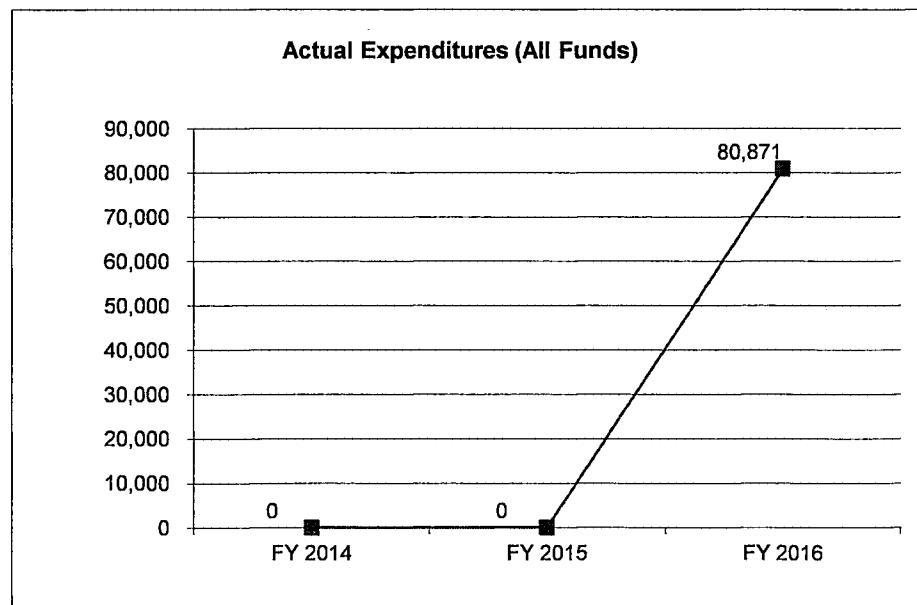
During the 2016 legislative session, HB2216 was filed to create a "Department of Revenue Technology Fund" which would be funded by an administrative fee collected by the Department for processing notice of liens on motor vehicles. Monies from this fund would be used toward replacing the Department's outdated system with an integrated solution to realize the benefits mentioned above. The Appropriations Committee included a line item for \$3,000,000 for spending authority in anticipation of the bill becoming law. The bill, however, was defeated and not passed.

## 3. PROGRAM LISTING (list programs included in this core funding)

Driver License Program	Motor Vehicle Title Program
Motor Vehicle Registration Program	Motor Vehicle Dealer Registration Program

## 4. FINANCIAL HISTORY

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	0	0	200,000	3,203,500
Less Reverted (All Funds)	0	0	(6,000)	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	0	0	194,000	3,203,500
Actual Expenditures (All Funds)	0	0	80,871	0
Unexpended (All Funds)	0	0	113,129	3,203,500
Unexpended, by Fund:				
General Revenue	0	0	113,129	0
Federal	0	0	0	0
Other	0	0	0	0





**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b>	<b>86104C</b>
<b>Motor Vehicle and Driver Licensing Division</b>		
<b>Core - MVDL System</b>	<b>HB Section</b>	<b>4.005</b>
Reverted includes the statutory three-percent reserve amount (when applicable).		
Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).		
<b>NOTES:</b>		

## CORE RECONCILIATION DETAIL

### DEPARTMENT OF REVENUE

### HWY COLL MV/DL SYSTEM

#### 5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<b>TAFP AFTER VETOES</b>							
	PS	3.00	178,500	0	0	178,500	
	EE	0.00	25,000	0	0	25,000	
	PD	0.00	0	0	3,000,000	3,000,000	
	<b>Total</b>	<b>3.00</b>	<b>203,500</b>	<b>0</b>	<b>3,000,000</b>	<b>3,203,500</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PS	3.00	178,500	0	0	178,500	
	EE	0.00	25,000	0	0	25,000	
	PD	0.00	0	0	3,000,000	3,000,000	
	<b>Total</b>	<b>3.00</b>	<b>203,500</b>	<b>0</b>	<b>3,000,000</b>	<b>3,203,500</b>	
<b>GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS</b>							
Core Reduction	1430 2091	PD	0.00	0	(3,000,000)	(3,000,000)	To core cut the DOR Technology Fund as corresponding legislation did not pass.
<b>NET GOVERNOR CHANGES</b>		<b>0.00</b>	<b>0</b>	<b>0</b>	<b>(3,000,000)</b>	<b>(3,000,000)</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PS	3.00	178,500	0	0	178,500	
	EE	0.00	25,000	0	0	25,000	
	PD	0.00	0	0	0	0	
	<b>Total</b>	<b>3.00</b>	<b>203,500</b>	<b>0</b>	<b>0</b>	<b>203,500</b>	

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>HWY COLL MV/DL SYSTEM</b>								
<b>CORE</b>								
MANAGEMENT ANALYSIS SPEC I	30,104	0.67	0	0.00	0	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC II	0	0.00	45,900	1.00	45,900	1.00	45,900	1.00
REVENUE MANAGER, BAND 2	35,217	0.54	132,600	2.00	132,600	2.00	132,600	2.00
<b>TOTAL - PS</b>	<b>65,321</b>	<b>1.21</b>	<b>178,500</b>	<b>3.00</b>	<b>178,500</b>	<b>3.00</b>	<b>178,500</b>	<b>3.00</b>
SUPPLIES	212	0.00	0	0.00	0	0.00	0	0.00
PROFESSIONAL DEVELOPMENT	250	0.00	0	0.00	0	0.00	0	0.00
PROFESSIONAL SERVICES	7	0.00	25,000	0.00	25,000	0.00	25,000	0.00
M&R SERVICES	215	0.00	0	0.00	0	0.00	0	0.00
OFFICE EQUIPMENT	14,786	0.00	0	0.00	0	0.00	0	0.00
OTHER EQUIPMENT	80	0.00	0	0.00	0	0.00	0	0.00
<b>TOTAL - EE</b>	<b>15,550</b>	<b>0.00</b>	<b>25,000</b>	<b>0.00</b>	<b>25,000</b>	<b>0.00</b>	<b>25,000</b>	<b>0.00</b>
PROGRAM DISTRIBUTIONS	0	0.00	3,000,000	0.00	3,000,000	0.00	0	0.00
<b>TOTAL - PD</b>	<b>0</b>	<b>0.00</b>	<b>3,000,000</b>	<b>0.00</b>	<b>3,000,000</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$80,871</b>	<b>1.21</b>	<b>\$3,203,500</b>	<b>3.00</b>	<b>\$3,203,500</b>	<b>3.00</b>	<b>\$203,500</b>	<b>3.00</b>
<b>GENERAL REVENUE</b>	<b>\$80,871</b>	<b>1.21</b>	<b>\$203,500</b>	<b>3.00</b>	<b>\$203,500</b>	<b>3.00</b>	<b>\$203,500</b>	<b>3.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$3,000,000</b>	<b>0.00</b>	<b>\$3,000,000</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>

# DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>HIGHWAY COLLECTIONS</b>									
<b>CORE</b>									
<b>PERSONAL SERVICES</b>									
GENERAL REVENUE	6,836,963	195.01	7,499,468	221.80	7,499,468	221.80	7,499,468	221.80	
STATE HWYS AND TRANS DEPT	6,841,189	228.85	7,197,457	220.99	7,197,457	220.99	7,197,457	220.99	
TOTAL - PS	13,678,152	423.86	14,696,925	442.79	14,696,925	442.79	14,696,925	442.79	
<b>EXPENSE &amp; EQUIPMENT</b>									
GENERAL REVENUE	3,160,722	0.00	3,289,269	0.00	3,248,483	0.00	3,248,483	0.00	
STATE HWYS AND TRANS DEPT	6,155,039	0.00	6,574,751	0.00	6,508,905	0.00	6,508,905	0.00	
TOTAL - EE	9,315,761	0.00	9,864,020	0.00	9,757,388	0.00	9,757,388	0.00	
<b>TOTAL</b>	<b>22,993,913</b>	<b>423.86</b>	<b>24,560,945</b>	<b>442.79</b>	<b>24,454,313</b>	<b>442.79</b>	<b>24,454,313</b>	<b>442.79</b>	
<b>Federal Overtime Change - 0000016</b>									
<b>PERSONAL SERVICES</b>									
STATE HWYS AND TRANS DEPT	0	0.00	0	0.00	5,940	0.00	0	0.00	
TOTAL - PS	0	0.00	0	0.00	5,940	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>5,940</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$22,993,913</b>	<b>423.86</b>	<b>\$24,560,945</b>	<b>442.79</b>	<b>\$24,460,253</b>	<b>442.79</b>	<b>\$24,454,313</b>	<b>442.79</b>	

# CORE DECISION ITEM

<b>Department of Revenue</b>	<b>Budget Unit</b>	<b>86110C</b>
<b>Divisions: Motor Vehicle and Driver Licensing, Taxation, Legal Services, Administration</b>		
<b>Core - Highway Collections</b>	<b>HB Section</b>	<b>4.005</b>

## 1. CORE FINANCIAL SUMMARY

FY 2018 Budget Request					FY 2018 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	7,499,468	0	7,197,457	14,696,925		PS	7,499,468	0	7,197,457	14,696,925	
EE	3,248,483	0	6,508,905	9,757,388		EE	3,248,483	0	6,508,905	9,757,388	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	10,747,951	0	13,706,362	24,454,313		Total	10,747,951	0	13,706,362	24,454,313	
FTE	221.80	0.00	220.99	442.79		FTE	221.80	0.00	220.99	442.79	

<b>Est. Fringe</b>	4,244,675	0	4,154,146	8,398,821
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Department Fund (0644)

<b>Est. Fringe</b>	4,244,675	0	4,154,146	8,398,821
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Department Fund (0644)

## 2. CORE DESCRIPTION

Constitutional Amendment 3, passed by a majority vote on the 2004 General Election ballot, limits the amount of highway funding the Department of Revenue may spend to the cost of collection up to but not exceeding 3 percent of the collection of a particular tax or fee collected per Article IV, Sections 29, 30(a), 30(b), and 30(c) of the Constitution of the State of Missouri.

The Highway Collections core is comprised of the highway funding the Department is appropriated pursuant to Constitutional Amendment 3 and the amount of General Revenue needed to fund the motor fuel tax, motor vehicle sales and use tax, and the motor vehicle and driver license issuance, renewal, and suspension responsibilities of the Department as set out in statute. Failure to fulfill these statutory obligations would have a negative impact on the collection of highway funding and diminish the safety of Missouri's highway system because motor vehicle and driver license suspension and revocation actions could be jeopardized.

## 3. PROGRAM LISTING (list programs included in this core funding)

Fuel Tax Program  
Driver License Program

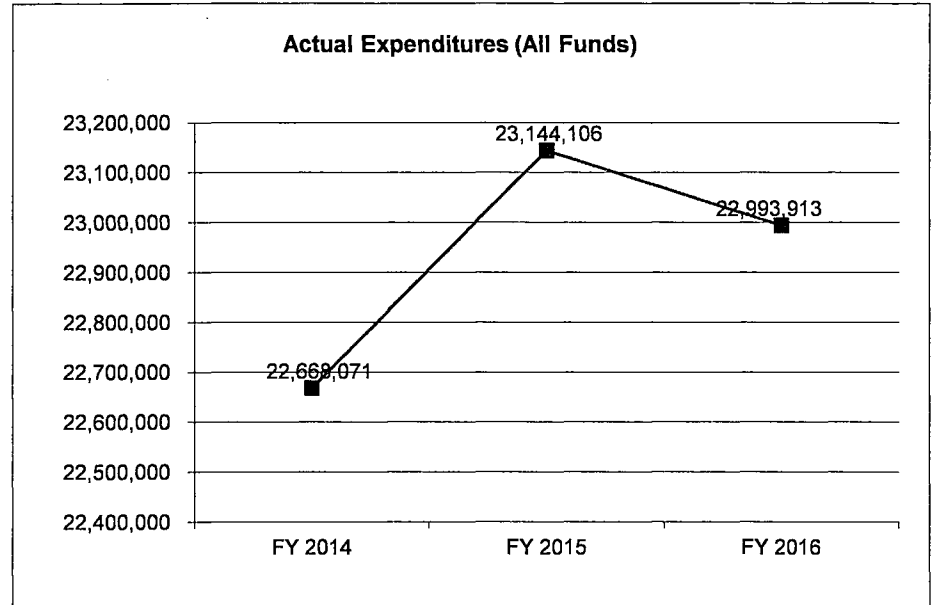
Motor Vehicle Registration Program  
Motor Vehicle Title Program

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b>	<b>86110C</b>
<b>Divisions: Motor Vehicle and Driver Licensing, Taxation, Legal Services, Administration</b>		
<b>Core - Highway Collections</b>	<b>HB Section</b>	<b>4.005</b>

**4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	23,710,985	24,230,291	24,191,164	24,560,945
Less Reverted (All Funds)	(400,959)	(727,876)	(715,737)	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	23,310,026	23,502,415	23,475,427	24,560,945
Actual Expenditures (All Funds)	22,668,071	23,144,106	22,993,913	0
Unexpended (All Funds)	641,955	358,309	481,514	24,560,945
Unexpended, by Fund:				
General Revenue	527,541	131,231	295,193	0
Federal	0	0	0	0
Other	114,414	227,078	186,321	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**NOTES:**

<u>Division Allocations Fiscal Year 2017</u>	<u>GR</u>	<u>HWY</u>
Administration	\$1,668,142	\$870,442
Motor Vehicle and Driver Licensing	\$5,920,977	\$8,408,318
Taxation	\$474,841	\$1,067,175
Legal Services	\$1,182,199	\$1,189,274
Postage	\$1,542,578	\$2,236,999

**CORE RECONCILIATION DETAIL**

**DEPARTMENT OF REVENUE**  
**HIGHWAY COLLECTIONS**

**5. CORE RECONCILIATION DETAIL**

			<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>									
			PS	442.79	7,499,468	0	7,197,457	14,696,925	
			EE	0.00	3,289,269	0	6,574,751	9,864,020	
			<b>Total</b>	<b>442.79</b>	<b>10,788,737</b>	<b>0</b>	<b>13,772,208</b>	<b>24,560,945</b>	
<b>DEPARTMENT CORE ADJUSTMENTS</b>									
Core Reduction	733	1770	EE	0.00	(23,486)	0	0	(23,486)	Postal Service exigent surcharge pricing reversed.
Core Reduction	733	1796	EE	0.00	0	0	(65,846)	(65,846)	Postal Service exigent surcharge pricing reversed.
Core Reduction	733	7880	EE	0.00	(17,300)	0	0	(17,300)	Postal Service exigent surcharge pricing reversed.
Core Reallocation	732	1791	PS	0.00	0	0	0	0	Core reallocation.
Core Reallocation	750	1777	PS	(0.00)	0	0	0	0	Core reallocation.
Core Reallocation	750	1778	EE	0.00	0	0	4,000	4,000	Core reallocation.
Core Reallocation	750	0889	EE	0.00	0	0	(4,000)	(4,000)	Core reallocation.
<b>NET DEPARTMENT CHANGES</b>				<b>(0.00)</b>	<b>(40,786)</b>	<b>0</b>	<b>(65,846)</b>	<b>(106,632)</b>	
<b>DEPARTMENT CORE REQUEST</b>									
			PS	442.79	7,499,468	0	7,197,457	14,696,925	
			EE	0.00	3,248,483	0	6,508,905	9,757,388	
			<b>Total</b>	<b>442.79</b>	<b>10,747,951</b>	<b>0</b>	<b>13,706,362</b>	<b>24,454,313</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>									
			PS	442.79	7,499,468	0	7,197,457	14,696,925	

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**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE**

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**HIGHWAY COLLECTIONS**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	EE	0.00	3,248,483	0	6,508,905	9,757,388	
	<b>Total</b>	<b>442.79</b>	<b>10,747,951</b>	<b>0</b>	<b>13,706,362</b>	<b>24,454,313</b>	

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# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>HIGHWAY COLLECTIONS</b>								
<b>CORE</b>								
OFFICE SUPPORT ASST (CLERICAL)	66,372	2.80	75,020	3.00	0	0.00	0	0.00
SR OFC SUPPORT ASST (CLERICAL)	23,134	0.90	0	0.00	0	0.00	0	0.00
ADMIN OFFICE SUPPORT ASSISTANT	211,875	7.43	182,889	5.46	218,225	7.44	218,225	7.44
GENERAL OFFICE ASSISTANT	27,330	1.25	47,812	2.00	47,812	2.00	47,812	2.00
OFFICE SUPPORT ASSISTANT	77,415	3.21	137,192	5.68	137,192	5.68	137,192	5.68
SR OFFICE SUPPORT ASSISTANT	354,822	13.33	431,933	15.37	431,933	15.37	431,933	15.37
PHOTOGRAPHIC-MACHINE OPER	189,511	7.92	228,633	9.00	228,633	9.00	228,633	9.00
PRINTING/MAIL TECHNICIAN I	234,592	9.35	253,649	9.44	250,149	9.44	250,149	9.44
PRINTING/MAIL TECHNICIAN II	131,480	4.60	135,145	4.85	135,145	4.85	135,145	4.85
PRINTING/MAIL TECHNICIAN IV	21,549	0.61	20,633	0.62	20,633	0.62	20,633	0.62
PRINTING/MAIL CUSTOMER SVC REP	20,359	0.54	21,498	0.62	21,498	0.62	21,498	0.62
STOREKEEPER I	43,282	1.65	46,761	1.83	46,761	1.83	46,761	1.83
SUPPLY MANAGER I	25,064	0.66	23,740	0.62	23,740	0.62	23,740	0.62
PROCUREMENT OFCR II	22,098	0.50	30,453	0.62	30,453	0.62	30,453	0.62
ACCOUNT CLERK II	255,026	9.61	266,454	9.27	44,345	1.62	44,345	1.62
AUDITOR II	59,852	1.51	32,693	1.00	60,193	1.00	60,193	1.00
AUDITOR I	33,447	0.89	55,747	0.66	41,747	0.66	41,747	0.66
SENIOR AUDITOR	40,380	1.00	39,405	1.00	39,405	1.00	39,405	1.00
ACCOUNTANT I	59,722	1.93	35,727	0.91	35,727	0.91	35,727	0.91
ACCOUNTANT II	81,186	2.15	84,751	2.17	61,061	1.58	61,061	1.58
ACCOUNTANT III	27,208	0.66	27,227	0.62	27,227	0.62	27,227	0.62
ACCOUNTING CLERK	13,181	0.51	0	0.00	26,340	1.00	26,340	1.00
ACCOUNTING TECHNICIAN	47,004	1.68	0	0.00	123,670	5.69	123,670	5.69
ACCOUNTING GENERALIST I	0	0.00	0	0.00	22,758	0.72	22,758	0.72
ACCOUNTING GENERALIST II	0	0.00	0	0.00	23,690	0.59	23,690	0.59
PERSONNEL OFFICER	18,528	0.45	19,592	0.62	19,592	0.62	19,592	0.62
HUMAN RELATIONS OFCR II	26,562	0.63	28,259	0.60	28,259	0.60	28,259	0.60
PERSONNEL ANAL I	41,556	1.21	46,592	1.24	24,892	0.62	24,892	0.62
PUBLIC INFORMATION COOR	44,553	0.94	29,685	0.62	29,685	0.62	29,685	0.62
TRAINING TECH I	85,609	2.37	86,012	2.60	86,012	2.60	86,012	2.60
TRAINING TECH III	45,156	1.00	46,073	1.00	46,073	1.00	46,073	1.00
EXECUTIVE I	312	0.00	23,852	0.62	0	0.00	0	0.00

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>HIGHWAY COLLECTIONS</b>								
<b>CORE</b>								
EXECUTIVE II	23,742	0.67	22,491	0.62	22,491	0.62	22,491	0.62
MANAGEMENT ANALYSIS SPEC I	341,113	8.83	211,712	5.80	418,728	10.80	418,728	10.80
MANAGEMENT ANALYSIS SPEC II	47,001	1.04	131,216	3.00	131,216	3.00	131,216	3.00
PLANNER III	46,068	1.00	46,982	1.00	46,982	1.00	46,982	1.00
PERSONNEL CLERK	21,585	0.70	15,624	0.40	37,324	1.02	37,324	1.02
LEGISLATIVE COORDINATOR	61,182	1.02	50,143	1.00	50,143	1.00	50,143	1.00
APPEALS REFEREE I	38,928	1.00	39,707	1.00	39,707	1.00	39,707	1.00
ADMINISTRATIVE ANAL I	194,228	6.41	237,159	7.20	206,583	6.20	206,583	6.20
ADMINISTRATIVE ANAL II	94,939	2.71	71,388	2.00	107,028	3.00	107,028	3.00
ADMINISTRATIVE ANAL III	114,071	2.83	120,042	3.00	120,042	3.00	120,042	3.00
INVESTIGATOR II	141,908	3.70	208,561	7.10	149,087	6.10	149,087	6.10
INVESTIGATOR III	88,342	1.80	121,230	2.00	121,230	2.00	121,230	2.00
LABOR SPV	18,946	0.62	17,995	0.62	17,995	0.62	17,995	0.62
MOTOR VEHICLE DRIVER	19,412	0.74	15,096	0.62	15,096	0.62	15,096	0.62
GRAPHIC ARTS SPEC II	37,548	0.99	40,325	1.00	40,325	1.00	40,325	1.00
TAX COLLECTION TECH I	113,430	4.75	158,307	6.50	158,307	6.50	158,307	6.50
TAX COLLECTION TECH III	29,006	1.00	29,584	1.00	29,584	1.00	29,584	1.00
REVENUE SECTION SUPV	606,860	16.73	781,639	21.00	644,015	17.00	644,015	17.00
TELEPHONE INFO OPERATOR I REV	156,200	6.54	148,485	6.00	148,485	6.00	148,485	6.00
TELEPHONE INFO OPERATOR II REV	77,095	2.88	175,736	6.00	148,556	5.00	148,556	5.00
REVENUE FIELD SERVICES COOR	540,299	14.12	567,645	14.00	567,645	14.00	567,645	14.00
REVENUE PROCESSING TECH I	1,951,461	81.37	1,646,778	76.42	1,723,446	79.42	1,723,446	79.42
REVENUE PROCESSING TECH II	3,069,812	112.91	4,314,061	133.37	4,166,037	130.37	4,166,037	130.37
REVENUE PROCESSING TECH III	391,718	13.34	392,926	13.52	392,926	14.13	392,926	14.13
REVENUE PROCESSING TECH IV	11,613	0.35	0	0.00	0	0.00	0	0.00
FACILITIES OPERATIONS MGR B2	38,906	0.66	37,679	0.62	37,679	0.62	37,679	0.62
FISCAL & ADMINISTRATIVE MGR B1	94,485	1.70	89,597	1.62	89,597	1.62	89,597	1.62
FISCAL & ADMINISTRATIVE MGR B2	38,366	0.65	39,183	0.62	39,183	0.62	39,183	0.62
FISCAL & ADMINISTRATIVE MGR B3	46,073	0.65	46,189	0.62	46,189	0.62	46,189	0.62
HUMAN RESOURCES MGR B2	36,208	0.61	29,821	0.62	33,021	0.62	33,021	0.62
INVESTIGATION MGR B1	23,064	0.40	0	0.00	59,474	1.00	59,474	1.00
INVESTIGATION MGR B3	56,878	0.82	108,383	1.50	108,383	1.50	108,383	1.50

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>HIGHWAY COLLECTIONS</b>								
<b>CORE</b>								
REVENUE MANAGER, BAND 1	606,018	11.90	601,027	10.87	639,489	11.87	639,489	11.87
REVENUE MANAGER, BAND 2	253,709	3.80	113,292	3.00	113,292	3.00	113,292	3.00
REVENUE MANAGER, BAND 3	75,467	1.06	0	0.00	72,122	1.00	72,122	1.00
STATE DEPARTMENT DIRECTOR	106,087	0.88	107,107	0.60	107,107	0.60	107,107	0.60
DEPUTY STATE DEPT DIRECTOR	70,314	0.63	53,913	0.60	70,318	0.60	70,318	0.60
DESIGNATED PRINCIPAL ASST DEPT	89,674	1.18	36,576	0.35	87,485	0.62	87,485	0.62
DIVISION DIRECTOR	203,546	2.38	111,722	1.29	111,722	1.29	111,722	1.29
DESIGNATED PRINCIPAL ASST DIV	84,184	1.81	0	0.00	0	0.00	0	0.00
ASSOCIATE COUNSEL	71,733	1.52	61,201	2.20	61,201	2.20	61,201	2.20
PARALEGAL	22,618	0.64	20,676	0.62	20,676	0.62	20,676	0.62
LEGAL COUNSEL	262,883	6.00	171,749	4.63	171,749	4.63	171,749	4.63
SENIOR COUNSEL	476,395	8.40	584,487	8.16	584,487	8.16	584,487	8.16
CLERK	12,993	0.74	0	0.00	0	0.00	0	0.00
GENERAL COUNSEL - DIVISION	58,162	1.05	52,541	1.00	52,541	1.00	52,541	1.00
MANAGING COUNSEL	156,217	2.29	145,770	2.00	157,770	2.00	157,770	2.00
MISCELLANEOUS TECHNICAL	2,139	0.10	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	97,407	1.81	128,918	2.82	62,777	1.82	62,777	1.82
SPECIAL ASST PROFESSIONAL	19,549	0.39	30,275	0.60	30,275	0.60	30,275	0.60
SPECIAL ASST OFFICE & CLERICAL	110,332	2.45	104,560	2.24	104,560	2.24	104,560	2.24
LEGISLATOR ASSISTANT (RNG 12)	73	0.00	0	0.00	0	0.00	0	0.00
<b>TOTAL - PS</b>	<b>13,678,152</b>	<b>423.86</b>	<b>14,696,925</b>	<b>442.79</b>	<b>14,696,925</b>	<b>442.79</b>	<b>14,696,925</b>	<b>442.79</b>
TRAVEL, IN-STATE	33,163	0.00	18,258	0.00	18,258	0.00	18,258	0.00
TRAVEL, OUT-OF-STATE	4,208	0.00	21,475	0.00	21,475	0.00	21,475	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	7,794,630	0.00	7,730,427	0.00	7,593,795	0.00	7,593,795	0.00
PROFESSIONAL DEVELOPMENT	55,275	0.00	39,619	0.00	43,619	0.00	43,619	0.00
COMMUNICATION SERV & SUPP	359,066	0.00	67,771	0.00	67,771	0.00	67,771	0.00
PROFESSIONAL SERVICES	702,743	0.00	1,833,176	0.00	1,859,176	0.00	1,859,176	0.00
M&R SERVICES	92,881	0.00	115,905	0.00	115,905	0.00	115,905	0.00
COMPUTER EQUIPMENT	54,026	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	70,948	0.00	52	0.00	52	0.00	52	0.00
OFFICE EQUIPMENT	63,750	0.00	7,076	0.00	7,076	0.00	7,076	0.00

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>HIGHWAY COLLECTIONS</b>								
<b>CORE</b>								
OTHER EQUIPMENT	82,506	0.00	18,002	0.00	18,002	0.00	18,002	0.00
PROPERTY & IMPROVEMENTS	0	0.00	2	0.00	2	0.00	2	0.00
BUILDING LEASE PAYMENTS	0	0.00	1,002	0.00	1,002	0.00	1,002	0.00
EQUIPMENT RENTALS & LEASES	16	0.00	10,601	0.00	10,601	0.00	10,601	0.00
MISCELLANEOUS EXPENSES	2,549	0.00	652	0.00	652	0.00	652	0.00
REBILLABLE EXPENSES	0	0.00	1	0.00	1	0.00	1	0.00
<b>TOTAL - EE</b>	<b>9,315,761</b>	<b>0.00</b>	<b>9,864,020</b>	<b>0.00</b>	<b>9,757,388</b>	<b>0.00</b>	<b>9,757,388</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$22,993,913</b>	<b>423.86</b>	<b>\$24,560,945</b>	<b>442.79</b>	<b>\$24,454,313</b>	<b>442.79</b>	<b>\$24,454,313</b>	<b>442.79</b>
<b>GENERAL REVENUE</b>	<b>\$9,997,685</b>	<b>195.01</b>	<b>\$10,788,737</b>	<b>221.80</b>	<b>\$10,747,951</b>	<b>221.80</b>	<b>\$10,747,951</b>	<b>221.80</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$12,996,228</b>	<b>228.85</b>	<b>\$13,772,208</b>	<b>220.99</b>	<b>\$13,706,362</b>	<b>220.99</b>	<b>\$13,706,362</b>	<b>220.99</b>

## PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): <u>4.005, 4.010, 4.020, 4.025</u>					
Program Name - Fuel Tax											
Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage											
	Taxation	Admin	Legal	Postage	Total						
GR											
FEDERAL			44,028		44,028						
OTHER	258,971	69,278	38,176	5,927	372,352						
TOTAL	258,971	69,278	82,204	5,927	416,380						

### 1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

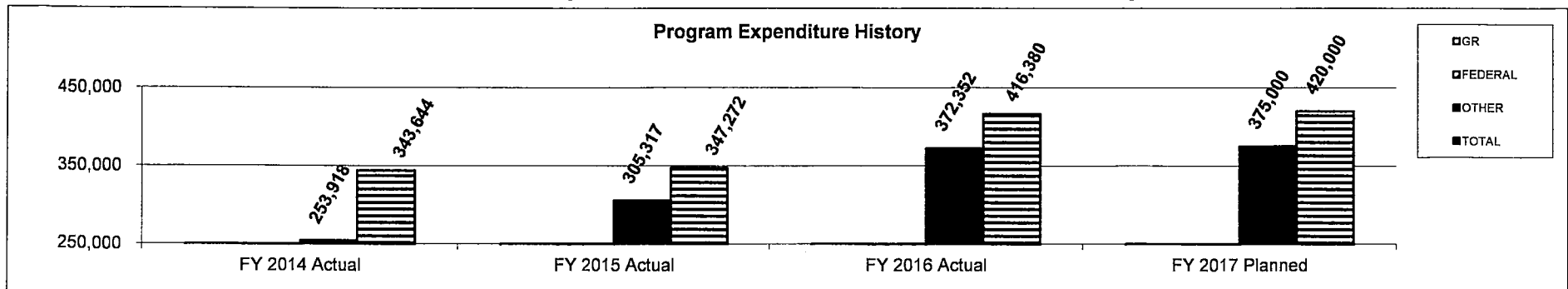
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): 4.005, 4.010, 4.020, 4.025</b>																				
<b>Program Name - Fuel Tax</b>																					
<b>Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage</b>																					
<b>6. What are the sources of the "Other " funds?</b> State Highways and Transportation Department Fund (0644)  Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.																					
<b>7a. Provide an effectiveness measure.</b> Revenue generated (millions) (before refunds) <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <th style="text-align: center;">FY 2014</th> <th style="text-align: center;">FY 2015</th> <th style="text-align: center;">FY 2016</th> </tr> <tr> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> <tr> <td style="text-align: center; border-top: 1px solid black;">\$704.9</td> <td style="text-align: center; border-top: 1px solid black;">\$704.8</td> <td style="text-align: center; border-top: 1px solid black;">\$725.9</td> </tr> </table>		FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	\$704.9	\$704.8	\$725.9											
FY 2014	FY 2015	FY 2016																			
Actual	Actual	Actual																			
\$704.9	\$704.8	\$725.9																			
<b>7b. Provide an efficiency measure.</b> Number of days from receipt to deposit <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <th style="text-align: center;">FY 2014</th> <th style="text-align: center;">FY 2015</th> <th style="text-align: center;">FY 2016</th> </tr> <tr> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> <tr> <td style="text-align: center; border-top: 1px solid black;">1.0</td> <td style="text-align: center; border-top: 1px solid black;">1.0</td> <td style="text-align: center; border-top: 1px solid black;">1.0</td> </tr> </table>		FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	1.0	1.0	1.0											
FY 2014	FY 2015	FY 2016																			
Actual	Actual	Actual																			
1.0	1.0	1.0																			
<b>7c. Provide the number of clients/individuals served, if applicable.</b> Number of returns filed <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <th></th> <th style="text-align: center;">FY 2014</th> <th style="text-align: center;">FY 2015</th> <th style="text-align: center;">FY 2016</th> </tr> <tr> <th></th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> <tr> <td>Paper</td> <td style="text-align: center; border-top: 1px solid black;">7,044</td> <td style="text-align: center; border-top: 1px solid black;">6,897</td> <td style="text-align: center; border-top: 1px solid black;">6,821</td> </tr> <tr> <td>EDI</td> <td style="text-align: center; border-top: 1px solid black;">1,702</td> <td style="text-align: center; border-top: 1px solid black;">2,009</td> <td style="text-align: center; border-top: 1px solid black;">1,962</td> </tr> <tr> <td>Total</td> <td style="text-align: center; border-top: 1px solid black;">8,746</td> <td style="text-align: center; border-top: 1px solid black;">8,906</td> <td style="text-align: center; border-top: 1px solid black;">8,783</td> </tr> </table>			FY 2014	FY 2015	FY 2016		Actual	Actual	Actual	Paper	7,044	6,897	6,821	EDI	1,702	2,009	1,962	Total	8,746	8,906	8,783
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Paper	7,044	6,897	6,821																		
EDI	1,702	2,009	1,962																		
Total	8,746	8,906	8,783																		
<b>7d. Provide a customer satisfaction measure, if available.</b> N/A																					

## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): 4.005, 4.015, 4.020, 4.025</b>
<b>Program Name - Driver License</b>	

**Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage**

	MV/DL	Taxation	Admin	Legal	Postage	Total
<b>GR</b>	2,588,649	0	332,356	117,337	643,474	3,681,816
<b>Federal</b>	0	0	0	60,447	0	60,447
<b>Other</b>	1,353,247	0	21,214	1,600,059	41,073	3,015,593
<b>Total</b>	3,941,896	0	353,570	1,777,843	684,547	6,757,856

### 1. What does this program do?

The Driver License program collects fees and taxes and enforces state laws for the following activities: 1) issuing commercial and non-commercial driver licenses, nondriver licenses, and permits; 2) suspending, revoking, and disqualifying driver licenses; and 3) processing and maintaining records related to traffic violation point assessments, the administrative driving while intoxicated (DWI) and abuse-and-lose laws for alcohol and drug offenses, failure to appear in court for traffic violations, the safety responsibility (mandatory insurance) laws for uninsured motorists, and a variety of court-ordered driver license suspensions.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 302 and 303; Section 211.031; Section 304.070; Section 304.351; Section 311.325; Sections 454.1000 - 454.1018; Sections 544.045 - 544.046; Section 577.041; Sections 577.500 - 577.510; and Sections 577.600 - 577.614.

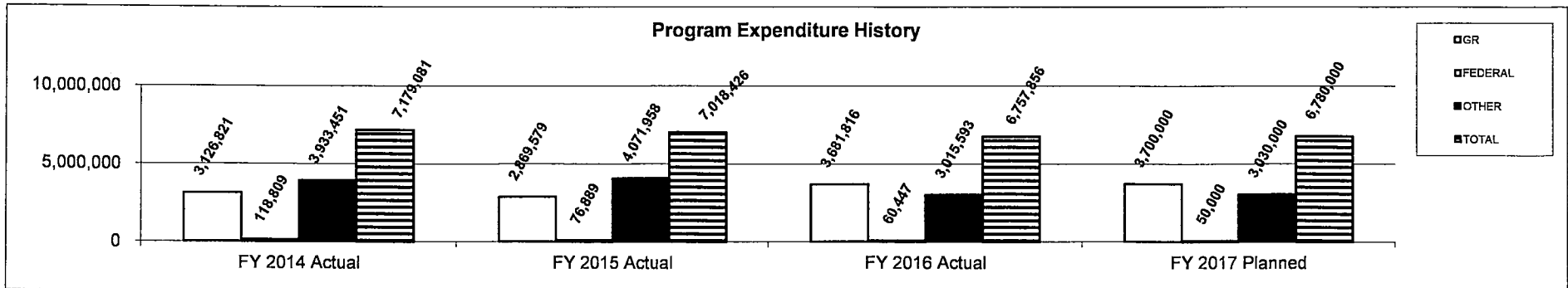
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



# PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): 4.005, 4.015, 4.020, 4.025</b>																								
<b>Program Name - Driver License</b>																									
<b>Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage</b>																									
<b>6. What are the sources of the "Other " funds?</b> State Highways and Transportation Department Fund (0644)  Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.																									
<b>7a. Provide an effectiveness measure.</b> Revenue generated (in millions) <table style="margin-left: 40px; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">FY 2014 Actual</th> <th style="text-align: center;">FY 2015 Actual</th> <th style="text-align: center;">FY 2016 Actual</th> </tr> </thead> <tbody> <tr> <td>Issuance</td> <td style="text-align: right;">\$16.0</td> <td style="text-align: right;">\$18.4</td> <td style="text-align: right;">\$17.7</td> </tr> <tr> <td>Reinstatement</td> <td style="text-align: right;">\$2.6</td> <td style="text-align: right;">\$2.6</td> <td style="text-align: right;">\$1.7</td> </tr> </tbody> </table>			FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	Issuance	\$16.0	\$18.4	\$17.7	Reinstatement	\$2.6	\$2.6	\$1.7												
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Reinstatement	\$2.6	\$2.6	\$1.7																						
<b>7b. Provide an efficiency measure.</b> N/A																									
<b>7c. Provide the number of clients/individuals served, if applicable.</b> Number of licenses produced <table style="margin-left: 40px; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">FY 2014 Actual</th> <th style="text-align: center;">FY 2015 Actual</th> <th style="text-align: center;">FY 2016 Actual</th> </tr> </thead> <tbody> <tr> <td>Initial</td> <td style="text-align: right;">355,375</td> <td style="text-align: right;">366,779</td> <td style="text-align: right;">379,425</td> </tr> <tr> <td>Renewal</td> <td style="text-align: right;">657,488</td> <td style="text-align: right;">818,092</td> <td style="text-align: right;">743,615</td> </tr> <tr> <td>Non-driver</td> <td style="text-align: right;">183,631</td> <td style="text-align: right;">189,486</td> <td style="text-align: right;">197,174</td> </tr> <tr> <td>Duplicate</td> <td style="text-align: right;">218,630</td> <td style="text-align: right;">225,784</td> <td style="text-align: right;">245,484</td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><b>1,415,124</b></td> <td style="text-align: right;"><b>1,600,141</b></td> <td style="text-align: right;"><b>1,565,698</b></td> </tr> </tbody> </table>			FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	Initial	355,375	366,779	379,425	Renewal	657,488	818,092	743,615	Non-driver	183,631	189,486	197,174	Duplicate	218,630	225,784	245,484	<b>Total</b>	<b>1,415,124</b>	<b>1,600,141</b>	<b>1,565,698</b>
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual																						
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<b>Total</b>	<b>1,415,124</b>	<b>1,600,141</b>	<b>1,565,698</b>																						
<b>7d. Provide a customer satisfaction measure, if available.</b> N/A																									



## PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): 4.005, 4.015, 4.020, 4.025
Program Name - Motor Vehicle Registration						
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division. Postage						
	MV/DL	Taxation	Admin	Legal	Postage	Total
GR	1,590,269	0	32,262	3,116	79,903	1,705,550
Federal						0
Other	3,603,466	0	505,431	48,812	1,251,811	5,409,520
Total	5,193,735	0	537,693	51,928	1,331,714	7,115,070

### 1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for motor vehicles, trailers, marine craft, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the online registration renewal system, plates.mo.gov. The staff also orders, maintains, and audits the license plate, certificate of number, and tab inventories.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 301 and 306 and Sections 32.300, 303.026, 307.350, 307.353, and 307.355.

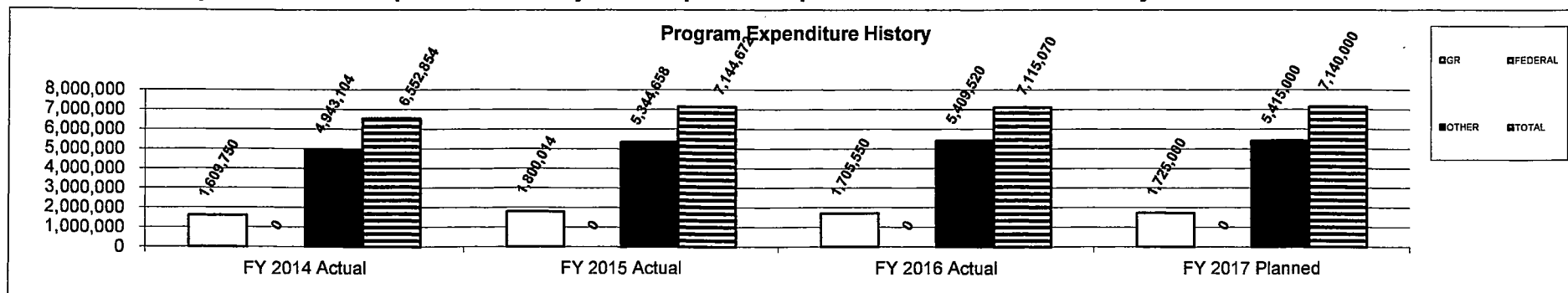
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): 4.005, 4.015, 4.020, 4.025</b>									
<b>Program Name - Motor Vehicle Registration</b>										
<b>Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage</b>										
<b>6. What are the sources of the "Other " funds?</b>										
State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775)										
Footnote - The FY 2014, FY 2016 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.										
<b>7a. Provide an effectiveness measure.</b>										
Revenue generated (in millions)										
<table border="0" style="width: 100%;"> <tr> <td style="width: 33%;">FY 2014</td> <td style="width: 33%;">FY 2015</td> <td style="width: 33%;">FY 2016</td> </tr> <tr> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td style="text-align: center;">\$164.21</td> <td style="text-align: center;">\$167.49</td> <td style="text-align: center;">\$175.21</td> </tr> </table>	FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	\$164.21	\$167.49	\$175.21	
FY 2014	FY 2015	FY 2016								
Actual	Actual	Actual								
\$164.21	\$167.49	\$175.21								
<b>7b. Provide an efficiency measure.</b>										
N/A										
<b>7c. Provide the number of clients/individuals served, if applicable.</b>										
Number of registrations produced										
<table border="0" style="width: 100%;"> <tr> <td style="width: 33%;"></td> <td style="width: 33%;">FY 2014</td> <td style="width: 33%;">FY 2015</td> <td style="width: 33%;">FY 2016</td> </tr> <tr> <td></td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> </table>		FY 2014	FY 2015	FY 2016		Actual	Actual	Actual		
	FY 2014	FY 2015	FY 2016							
	Actual	Actual	Actual							
Motor Vehicle - Annual (in millions)	2.08	2.08	2.09							
Motor Vehicle - Biennial (in millions)	1.63	1.88	1.90							
Trailer	358,984	370,061	390,257							
Marine craft	121,870	122,531	124,517							
All-Terrain Vehicles	24,458	23,414	22,679							
<b>7d. Provide a customer satisfaction measure, if available.</b>										
N/A										

## PROGRAM DESCRIPTION

Department of Revenue					HB Section(s): <u>4.005, 4.015, 4.020, 4.025</u>	
Program Name - Motor Vehicle Title						
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage						
	MV/DL	Taxation	Admin	Legal	Postage	Total
GR	836,323	0	22,913	23,393	54,045	936,674
Federal						0
Other	2,861,917	0	358,964	366,491	846,702	4,434,074
Total	3,698,240	0	381,877	389,884	900,747	5,370,748

### 1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintain the lienholder and notice of sale systems for lienholders to file a notice of lien and sellers to file a notice of sale.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 301 and 306 and Sections 144.070, 144.440, 407.536, 454.516, and 700.320 through 700.380.

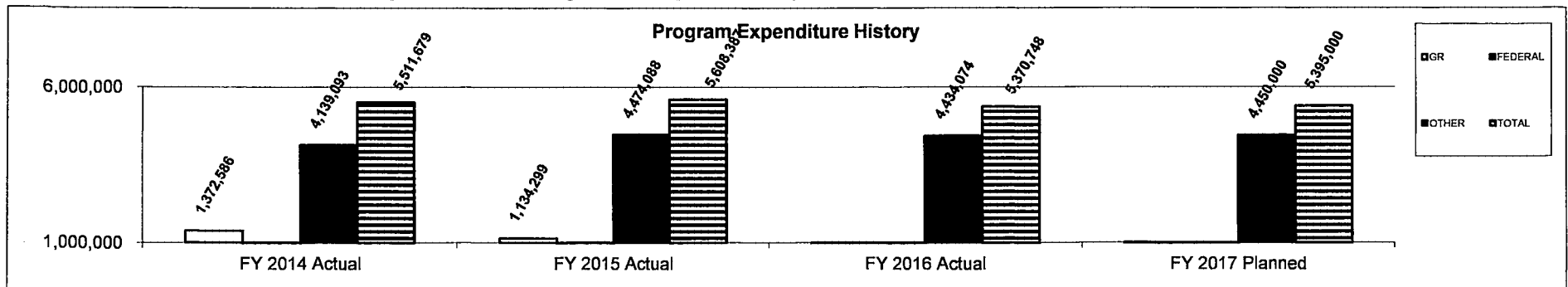
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



## PROGRAM DESCRIPTION

Department of Revenue		HB Section(s): 4.005, 4.015, 4.020, 4.025	
Program Name - Motor Vehicle Title			
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage			
6. What are the sources of the "Other " funds?			
State Highways and Transportation Department Fund (0644)			
Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.			
7a. Provide an effectiveness measure.			
Revenue generated (in millions)			
	FY 2014	FY 2015	FY 2016
	Actual	Actual	Actual
	\$735.60	\$793.78	\$842.63
7b. Provide an efficiency measure.			
N/A			
7c. Provide the number of clients/individuals served, if applicable.			
Number of titles produced (in millions)			
	FY 2014	FY 2015	FY 2016
	Actual	Actual	Actual
	1.99	2.04	2.09
7d. Provide a customer satisfaction measure, if available.			
N/A			

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# **TAXATION DIVISION**

# DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>TAXATION DIVISION</b>									
<b>CORE</b>									
PERSONAL SERVICES									
GENERAL REVENUE	18,201,111	551.43	19,616,808	537.88	19,616,808	537.88	19,616,808	537.88	
HEALTH INITIATIVES	49,500	1.68	52,870	2.00	52,870	2.00	52,870	2.00	
PETROLEUM STORAGE TANK INS	25,681	0.90	28,391	1.00	28,391	1.00	28,391	1.00	
CONSERVATION COMMISSION	563,366	21.46	577,397	20.42	577,397	20.42	577,397	20.42	
PETROLEUM INSPECTION FUND	27,449	0.96	34,701	1.00	34,701	1.00	34,701	1.00	
TOTAL - PS	18,867,107	576.43	20,310,167	562.30	20,310,167	562.30	20,310,167	562.30	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	2,145,678	0.00	4,076,354	0.00	4,076,354	0.00	4,076,354	0.00	
HEALTH INITIATIVES	2,947	0.00	4,163	0.00	4,163	0.00	4,163	0.00	
PETROLEUM STORAGE TANK INS	212	0.00	1,071	0.00	1,071	0.00	1,071	0.00	
CONSERVATION COMMISSION	4,621	0.00	8,277	0.00	8,277	0.00	8,277	0.00	
PETROLEUM INSPECTION FUND	1,235	0.00	2,818	0.00	2,818	0.00	2,818	0.00	
TOTAL - EE	2,154,693	0.00	4,092,683	0.00	4,092,683	0.00	4,092,683	0.00	
PROGRAM-SPECIFIC									
GENERAL REVENUE	0	0.00	250,000	0.00	250,000	0.00	0	0.00	
TOTAL - PD	0	0.00	250,000	0.00	250,000	0.00	0	0.00	
<b>TOTAL</b>	<b>21,021,800</b>	<b>576.43</b>	<b>24,652,850</b>	<b>562.30</b>	<b>24,652,850</b>	<b>562.30</b>	<b>24,402,850</b>	<b>562.30</b>	
<b>Federal Overtime Change - 0000016</b>									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	16,060	0.00	0	0.00	
TOTAL - PS	0	0.00	0	0.00	16,060	0.00	0	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>16,060</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	
<b>DOR Garnishments - 1860006</b>									
PERSONAL SERVICES									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	271,800	10.00	
TOTAL - PS	0	0.00	0	0.00	0	0.00	271,800	10.00	

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# DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>TAXATION DIVISION</b>								
<b>DOR Garnishments - 1860006</b>								
EXPENSE & EQUIPMENT								
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	78,820	0.00
TOTAL - EE	0	0.00	0	0.00	0	0.00	78,820	0.00
TOTAL	0	0.00	0	0.00	0	0.00	350,620	10.00
GRAND TOTAL	\$21,021,800	576.43	\$24,652,850	562.30	\$24,668,910	562.30	\$24,753,470	572.30



**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b>	<b>86115C</b>
<b>Taxation Division</b>		
<b>Core - Taxation</b>	<b>HB Section</b>	<b>4.010</b>

**1. CORE FINANCIAL SUMMARY**

FY 2018 Budget Request					FY 2018 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	19,616,808	0	693,359	20,310,167		PS	19,616,808	0	693,359	20,310,167	
EE	4,076,354	0	16,329	4,092,683		EE	4,076,354	0	16,329	4,092,683	
PSD	250,000	0	0	250,000		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	23,943,162	0	709,688	24,652,850		Total	23,693,162	0	709,688	24,402,850	
FTE	537.88	0.00	24.42	562.30		FTE	537.88	0.00	24.42	562.30	
Est. Fringe	10,684,324	0	431,184	11,115,508		Est. Fringe	10,684,324	0	431,184	11,115,508	
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.						Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					
Other Funds:	Conservation Commission (0609); Petroleum Tank Storage (0585); Health Initiatives (0275); and Petroleum Inspection (0662)					Other Funds:	Conservation Commission (0609); Petroleum Tank Storage (0585); Health Initiatives (0275); and Petroleum Inspection (0662)				

**2. CORE DESCRIPTION**

The Taxation Division is responsible for collecting and processing taxes mandated by Missouri statutes. The division provides services to Missouri by collecting revenue to fund services, issuing refunds, and minimizing the administrative burden of tax compliance. It is also the responsibility of the division to encourage compliance by using focused enforcement actions, and identifying and addressing areas of unintentional noncompliance. The division communicates with its constituencies by informing them of tax laws, regulations, and available services. The division requests continued core funding to effectively and efficiently administer and enforce Missouri laws.

The core includes an appropriation for organizational dues to the Multistate Tax Commission of \$213,052. The Multistate Tax Commission keeps the Department informed of tax operations and procedures in other states and the national level. Membership is mandated by Section 32.200, RSMo, and allows Missouri to participate in and receive revenue collections from multi-state audits.

Additional divisional costs are included in the Highway Collections budget unit.

# CORE DECISION ITEM

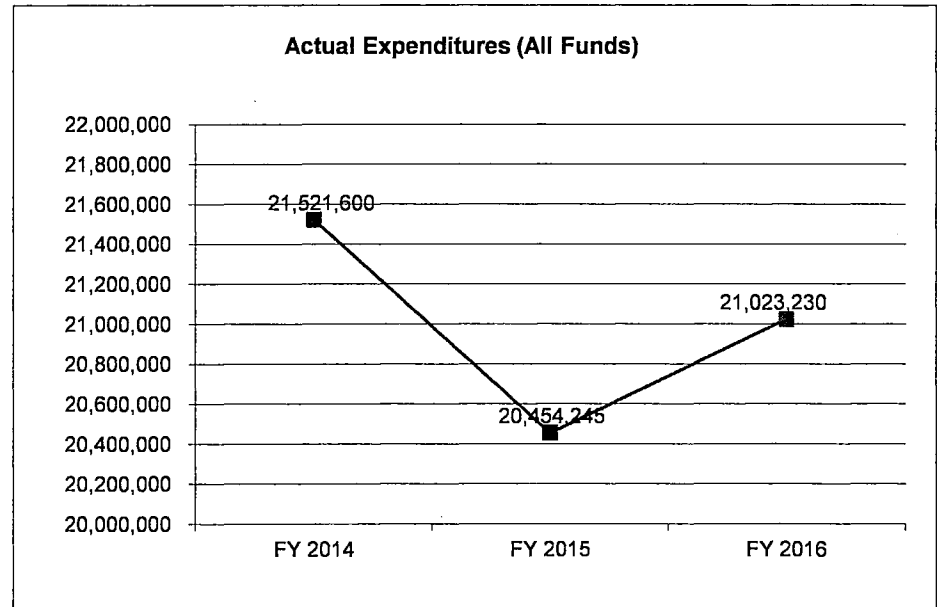
Department of Revenue	Budget Unit	86115C
Taxation Division		
Core - Taxation	HB Section	4.010

## 3. PROGRAM LISTING (list programs included in this core funding)

Sales Tax Program	Personal Tax Program
Corporate Tax Program	Property Tax Program
Fuel Tax Program	

## 4. FINANCIAL HISTORY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Current Yr.
Appropriation (All Funds)	23,084,185	21,772,168	22,870,446	24,652,850
Less Reverted (All Funds)	(673,679)	(634,071)	(695,578)	0
Less Restricted (All Funds)	0	0	(250,000)	0
Budget Authority (All Funds)	22,410,506	21,138,097	21,924,868	24,652,850
Actual Expenditures (All Funds)	21,521,600	20,454,245	21,023,230	0
Unexpended (All Funds)	888,906	683,852	901,638	24,652,850
Unexpended, by Fund:				
General Revenue	831,159	654,409	882,234	0
Federal	0	0	0	0
Other	57,747	29,443	19,404	0
	(1)	(1)	(1)	



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

### NOTES:

(1) Additional costs are included in the Department's Highway Collection budget unit

## CORE RECONCILIATION DETAIL

### DEPARTMENT OF REVENUE

### TAXATION DIVISION

#### 5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<b>TAFP AFTER VETOES</b>							
	PS	562.30	19,616,808	0	693,359	20,310,167	
	EE	0.00	4,076,354	0	16,329	4,092,683	
	PD	0.00	250,000	0	0	250,000	
	<b>Total</b>	<b>562.30</b>	<b>23,943,162</b>	<b>0</b>	<b>709,688</b>	<b>24,652,850</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PS	562.30	19,616,808	0	693,359	20,310,167	
	EE	0.00	4,076,354	0	16,329	4,092,683	
	PD	0.00	250,000	0	0	250,000	
	<b>Total</b>	<b>562.30</b>	<b>23,943,162</b>	<b>0</b>	<b>709,688</b>	<b>24,652,850</b>	
<b>GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS</b>							
Core Reduction	1429 9614	PD	0.00	(250,000)	0	0	(250,000) To core cut the MoDEX appropriation.
<b>NET GOVERNOR CHANGES</b>			<b>0.00</b>	<b>(250,000)</b>	<b>0</b>	<b>0</b>	<b>(250,000)</b>
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PS	562.30	19,616,808	0	693,359	20,310,167	
	EE	0.00	4,076,354	0	16,329	4,092,683	
	PD	0.00	0	0	0	0	
	<b>Total</b>	<b>562.30</b>	<b>23,693,162</b>	<b>0</b>	<b>709,688</b>	<b>24,402,850</b>	

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>TAXATION DIVISION</b>								
<b>CORE</b>								
OFFICE SUPPORT ASST (CLERICAL)	40,286	1.77	46,653	2.00	46,653	2.00	46,653	2.00
SR OFC SUPPORT ASST (CLERICAL)	29,412	1.00	29,995	1.00	29,995	1.00	29,995	1.00
ADMIN OFFICE SUPPORT ASSISTANT	94,355	2.75	60,800	2.00	60,800	2.00	60,800	2.00
SR OFC SUPPORT ASST (STENO)	79,565	2.50	95,450	3.00	95,450	3.00	95,450	3.00
OFFICE SUPPORT ASSISTANT	225,805	9.53	229,957	9.32	229,957	9.32	229,957	9.32
SR OFFICE SUPPORT ASSISTANT	107,715	4.02	111,820	3.99	111,820	3.99	111,820	3.99
PHOTOGRAPHIC-MACHINE OPER	4,850	0.20	24,261	1.00	24,261	1.00	24,261	1.00
PRINTING/MAIL TECHNICIAN I	1,631	0.07	0	0.00	0	0.00	0	0.00
PRINTING/MAIL TECHNICIAN II	202	0.01	0	0.00	0	0.00	0	0.00
PRINTING/MAIL TECHNICIAN IV	496	0.01	0	0.00	0	0.00	0	0.00
PRINTING/MAIL CUSTOMER SVC REP	262	0.01	0	0.00	0	0.00	0	0.00
ACCOUNT CLERK II	177,570	6.77	312,480	8.80	0	0.00	0	0.00
ACCOUNTANT I	20,671	0.67	0	0.00	0	0.00	0	0.00
ACCOUNTING CLERK	8,549	0.33	0	0.00	26,340	1.00	26,340	1.00
ACCOUNTING TECHNICIAN	4,833	0.17	0	0.00	254,532	6.80	254,532	6.80
ACCOUNTING GENERALIST I	10,484	0.34	0	0.00	31,608	1.00	31,608	1.00
EXECUTIVE II	72,556	2.00	75,906	2.00	75,906	2.00	75,906	2.00
MANAGEMENT ANALYSIS SPEC I	337,057	8.95	197,430	5.00	308,544	8.00	308,544	8.00
MANAGEMENT ANALYSIS SPEC II	83,880	2.00	42,771	1.00	85,560	2.00	85,560	2.00
LEGISLATIVE COORDINATOR	45,498	0.95	54,269	1.00	54,269	1.00	54,269	1.00
INVESTIGATOR I	34,356	1.00	0	0.00	0	0.00	0	0.00
INVESTIGATOR II	10,293	0.25	0	0.00	0	0.00	0	0.00
INVESTIGATOR III	79,023	1.75	0	0.00	0	0.00	0	0.00
TAX COLLECTION TECH I	967,450	40.48	1,311,095	53.50	1,102,987	46.50	1,102,987	46.50
TAX COLLECTION TECH II	232,444	8.86	110,604	4.00	214,080	8.00	214,080	8.00
TAX COLLECTION TECH III	206,515	7.09	180,759	6.00	208,056	7.00	208,056	7.00
TAXPAYER SERVICES SUPV	72,058	1.99	150,418	4.00	73,850	2.00	73,850	2.00
TAXPAYER SERVICES OFFICE MGR	0	0.00	765	0.00	765	0.00	765	0.00
REVENUE SECTION SUPV	541,009	14.68	523,775	14.00	523,775	14.00	523,775	14.00
REVENUE PROCESSING TECH I	2,554,364	106.61	3,254,266	116.80	3,254,266	116.80	3,254,266	116.80
REVENUE PROCESSING TECH II	3,230,524	120.10	2,960,659	108.17	2,960,659	108.17	2,960,659	108.17
REVENUE PROCESSING TECH III	1,357,698	46.36	1,422,422	46.00	1,422,422	46.00	1,422,422	46.00

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>TAXATION DIVISION</b>								
<b>CORE</b>								
REVENUE PROCESSING TECH IV	259,214	7.77	248,168	7.20	248,168	7.20	248,168	7.20
TAX AUDIT REVIEW SPECIALIST	55,416	1.00	120,419	2.00	120,419	2.00	120,419	2.00
TAX AUDITOR I	1,394,408	36.98	1,257,611	33.00	1,257,611	33.00	1,257,611	33.00
TAX AUDITOR II	549,631	13.48	825,250	19.80	825,250	19.80	825,250	19.80
TAX AUDITOR III	1,208,590	22.77	1,796,226	36.05	1,796,226	36.05	1,796,226	36.05
TAX AUDIT SUPV	1,275,910	24.09	1,437,455	25.00	1,437,455	25.00	1,437,455	25.00
REVENUE MANAGER, BAND 1	448,655	8.75	374,911	7.75	374,911	7.75	374,911	7.75
REVENUE MANAGER, BAND 2	530,746	8.00	540,050	8.00	540,050	8.00	540,050	8.00
REVENUE MANAGER, BAND 3	161,623	2.18	155,516	2.00	155,516	2.00	155,516	2.00
DESIGNATED PRINCIPAL ASST DEPT	58,727	0.63	0	0.00	0	0.00	0	0.00
DIVISION DIRECTOR	95,642	0.95	107,511	1.00	107,511	1.00	107,511	1.00
DESIGNATED PRINCIPAL ASST DIV	127,613	1.96	159,680	2.00	159,680	2.00	159,680	2.00
OUT-STATE AUDIT PERSONNEL	1,449,310	26.28	1,413,010	19.60	1,413,010	19.60	1,413,010	19.60
LEGAL COUNSEL	50,709	1.00	0	0.00	0	0.00	0	0.00
CLERK	5,611	0.33	0	0.00	0	0.00	0	0.00
GENERAL COUNSEL - DIVISION	67,649	0.95	72,629	1.00	72,629	1.00	72,629	1.00
TAX SEASON ASST	410,837	24.10	453,884	2.32	453,884	2.32	453,884	2.32
DEPUTY GENERAL COUNSEL - DIV	0	0.00	56,207	1.00	56,207	1.00	56,207	1.00
MISCELLANEOUS TECHNICAL	1,100	0.05	0	0.00	0	0.00	0	0.00
SPECIAL ASST PROFESSIONAL	2,417	0.04	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICE & CLERICAL	81,888	1.90	87,914	2.00	87,914	2.00	87,914	2.00
OTHER	0	0.00	7,171	0.00	7,171	0.00	7,171	0.00
<b>TOTAL - PS</b>	<b>18,867,107</b>	<b>576.43</b>	<b>20,310,167</b>	<b>562.30</b>	<b>20,310,167</b>	<b>562.30</b>	<b>20,310,167</b>	<b>562.30</b>
TRAVEL, IN-STATE	25,308	0.00	101,989	0.00	101,989	0.00	101,989	0.00
TRAVEL, OUT-OF-STATE	67,047	0.00	109,770	0.00	109,770	0.00	109,770	0.00
SUPPLIES	294,921	0.00	728,305	0.00	728,305	0.00	728,305	0.00
PROFESSIONAL DEVELOPMENT	292,157	0.00	219,272	0.00	219,272	0.00	219,272	0.00
COMMUNICATION SERV & SUPP	328,648	0.00	376,697	0.00	376,697	0.00	376,697	0.00
PROFESSIONAL SERVICES	938,518	0.00	2,131,911	0.00	2,131,911	0.00	2,131,911	0.00
M&R SERVICES	32,499	0.00	300,777	0.00	300,777	0.00	300,777	0.00
COMPUTER EQUIPMENT	54,917	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	503	0.00	503	0.00	503	0.00

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>TAXATION DIVISION</b>								
<b>CORE</b>								
OFFICE EQUIPMENT	37,192	0.00	85,000	0.00	85,000	0.00	85,000	0.00
OTHER EQUIPMENT	82,970	0.00	500	0.00	500	0.00	500	0.00
BUILDING LEASE PAYMENTS	0	0.00	1	0.00	1	0.00	1	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	3,001	0.00	3,001	0.00	3,001	0.00
MISCELLANEOUS EXPENSES	516	0.00	33,957	0.00	33,957	0.00	33,957	0.00
REBILLABLE EXPENSES	0	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL - EE	2,154,693	0.00	4,092,683	0.00	4,092,683	0.00	4,092,683	0.00
PROGRAM DISTRIBUTIONS	0	0.00	250,000	0.00	250,000	0.00	0	0.00
TOTAL - PD	0	0.00	250,000	0.00	250,000	0.00	0	0.00
<b>GRAND TOTAL</b>	<b>\$21,021,800</b>	<b>576.43</b>	<b>\$24,652,850</b>	<b>562.30</b>	<b>\$24,652,850</b>	<b>562.30</b>	<b>\$24,402,850</b>	<b>562.30</b>
GENERAL REVENUE	\$20,346,789	551.43	\$23,943,162	537.88	\$23,943,162	537.88	\$23,693,162	537.88
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$675,011	25.00	\$709,688	24.42	\$709,688	24.42	\$709,688	24.42

## PROGRAM DESCRIPTION

<b>Department of Revenue</b>						<b>HB Section(s): 4.010, 4.020, 4.025</b>
<b>Program Name - Sales and Use Tax</b>						
<b>Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage</b>						
	<b>Taxation</b>	<b>MV/DL</b>	<b>Admin</b>	<b>Legal</b>	<b>Postage</b>	<b>Total</b>
<b>GR</b>	<b>9,329,681</b>	<b>0</b>	<b>819,133</b>	<b>794,535</b>	<b>675,885</b>	<b>11,619,234</b>
<b>Federal</b>						<b>0</b>
<b>Other</b>	<b>620,433</b>		<b>156,025</b>	<b>151,340</b>	<b>128,740</b>	<b>1,056,538</b>
<b>Total</b>	<b>9,950,114</b>	<b>0</b>	<b>975,158</b>	<b>945,875</b>	<b>804,625</b>	<b>12,675,772</b>

### 1. What does this program do?

The Sales Tax Program administers and collects Missouri's sales and use taxes. Section 144.020, RSMo, authorizes a general sales tax, a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Section 144.610, RSMo, authorizes a general use tax, a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming the property within the state. Two additional sales and use taxes have been approved by voters and are authorized by Article IV, Section 43 and Article IV, Section 47 of the Missouri Constitution: a one-eighth of 1 percent Conservation sales and use tax and a one-tenth of 1 percent Parks, Soils, and Water Conservation sales and use tax. Also, Section 144.701, RSMo, authorizes a 1 percent Education sales and use tax. Program staff provides a variety of administrative and customer service functions. On the administrative side, staff implements, collects, and distributes local sales taxes and refunds overpayments of sales/use taxes. Staff also processes registration applications, updates information for businesses that report sales/use taxes, handle lien filings, assists in the collections or makes collection case referrals to local prosecuting attorneys and collection agencies, tax clearances, and debt offsets. Seven Missouri compliance offices and three out-of-state compliance offices conduct audits of taxpayers' sales and use returns. The Department educates its constituencies by participating at conferences, educational seminars, one-on-one meetings, and through its website.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 144, RSMo

### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

## PROGRAM DESCRIPTION

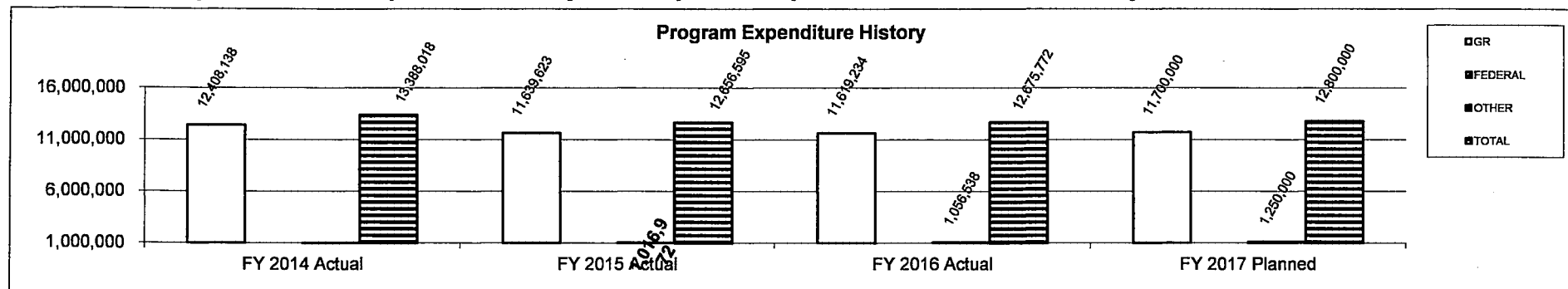
Department of Revenue

HB Section(s): 4.010, 4.020, 4.025

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other" funds?

Conservation Fund (0609)

Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in billions) (General Revenue only before refunds)

FY 2014	FY 2015	FY 2016
Actual	Actual	Actual
\$1.96	\$2.00	\$2.10

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2014	FY 2015	FY 2016
Actual	Actual	Actual
1.30	0.83	1.00



## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): <u>4.010, 4.020, 4.025</u></b>									
<b>Program Name - Sales and Use Tax</b>										
<b>Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage</b>										
 <b>7c. Provide the number of clients/individuals served, if applicable.</b> Number of sales and use tax returns processed <table style="margin-left: 40px; border-collapse: collapse;"><thead><tr><th style="text-align: center;">FY 2014</th><th style="text-align: center;">FY 2015</th><th style="text-align: center;">FY 2016</th></tr><tr><th style="text-align: center;">Actual</th><th style="text-align: center;">Actual</th><th style="text-align: center;">Actual</th></tr></thead><tbody><tr><td style="text-align: center;">703,062</td><td style="text-align: center;">705,116</td><td style="text-align: center;">706,925</td></tr></tbody></table>		FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	703,062	705,116	706,925
FY 2014	FY 2015	FY 2016								
Actual	Actual	Actual								
703,062	705,116	706,925								
 <b>7d. Provide a customer satisfaction measure, if available.</b> N/A										

## PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): <u>4.010, 4.020, 4.025</u>	
Program Name - Corporate Tax							
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage							
	Taxation	MV/DL	Admin	Legal	Postage	Total	
GR	1,986,427	0	101,517	141,981	74,768	2,304,693	
Federal						0	
Other						0	
<b>Total</b>	<b>1,986,427</b>	<b>0</b>	<b>101,517</b>	<b>141,981</b>	<b>74,768</b>	<b>2,304,693</b>	

**1. What does this program do?**

The Corporate Tax Program administers and collects the state's corporate income tax. Corporate tax is authorized by Section 143.072, RSMo, and is a 6.25 percent tax on a corporation's taxable income from Missouri sources. Department staff implements and collects corporate taxes, refunds overpayments, processes business tax registrations, and maintains certain non-financial records related to registered corporations. The Department's collection staff provides technical support to corporations, maintains account information, assists with account resolution and collection activities, and helps delinquent taxpayers. The Department has six compliance offices in Missouri, three compliance offices out of state (Chicago, Dallas, and New York), and employee presence in Georgia and Colorado to promote compliance with Missouri's tax laws.

**2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)**

Chapter 143, RSMo.

**3. Are there federal matching requirements? If yes, please explain.**

No

**4. Is this a federally mandated program? If yes, please explain.**

No

**5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.**

**Program Expenditure History**

Fiscal Year	GR	FEDERAL	OTHER	TOTAL
FY 2014 Actual	2,208,508	0	0	2,208,508
FY 2015 Actual	2,170,379	0	0	2,170,379
FY 2016 Actual	2,304,693	0	0	2,304,693
FY 2017 Planned	2,315,000	0	0	2,315,000

# **PROGRAM DESCRIPTION**

<b>Department of Revenue</b>	<b>HB Section(s): <u>4.010, 4.020, 4.025</u></b>									
<b>Program Name - Corporate Tax</b>										
<b>Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage</b>										
<b>6. What are the sources of the "Other " funds?</b> <p>N/A</p> <p>Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.</p>										
<b>7a. Provide an effectiveness measure.</b> Revenue generated (millions) (net of refunds) <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td style="text-align: center;">FY 2014</td> <td style="text-align: center;">FY 2015</td> <td style="text-align: center;">FY 2016</td> </tr> <tr> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td style="text-align: center; border-top: 1px solid black;">\$396.0</td> <td style="text-align: center; border-top: 1px solid black;">\$435.0</td> <td style="text-align: center; border-top: 1px solid black;">\$298.5</td> </tr> </table>		FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	\$396.0	\$435.0	\$298.5
FY 2014	FY 2015	FY 2016								
Actual	Actual	Actual								
\$396.0	\$435.0	\$298.5								
<b>7b. Provide an efficiency measure.</b> <p>N/A</p>										
<b>7c. Provide the number of clients/individuals served, if applicable.</b> Number of returns processed <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td style="text-align: center;">FY 2014</td> <td style="text-align: center;">FY 2015</td> <td style="text-align: center;">FY 2016</td> </tr> <tr> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td style="text-align: center; border-top: 1px solid black;">171,264</td> <td style="text-align: center; border-top: 1px solid black;">148,798</td> <td style="text-align: center; border-top: 1px solid black;">159,704</td> </tr> </table>		FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	171,264	148,798	159,704
FY 2014	FY 2015	FY 2016								
Actual	Actual	Actual								
171,264	148,798	159,704								
<b>7d. Provide a customer satisfaction measure, if available.</b> <p>N/A</p>										

## PROGRAM DESCRIPTION

<b>Department of Revenue</b>						<b>HB Section(s): 4.005, 4.010, 4.020, 4.025</b>
<b>Program Name - Fuel Tax</b>						
<b>Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage</b>						
	<b>Taxation</b>	<b>Admin</b>	<b>Legal</b>	<b>Postage</b>	<b>Total</b>	
<b>GR</b>						
<b>FEDERAL</b>			<b>44,028</b>		<b>44,028</b>	
<b>OTHER</b>	<b>258,971</b>	<b>69,278</b>	<b>38,176</b>	<b>5,927</b>	<b>372,352</b>	
<b>TOTAL</b>	<b>258,971</b>	<b>69,278</b>	<b>82,204</b>	<b>5,927</b>	<b>416,380</b>	

### 1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

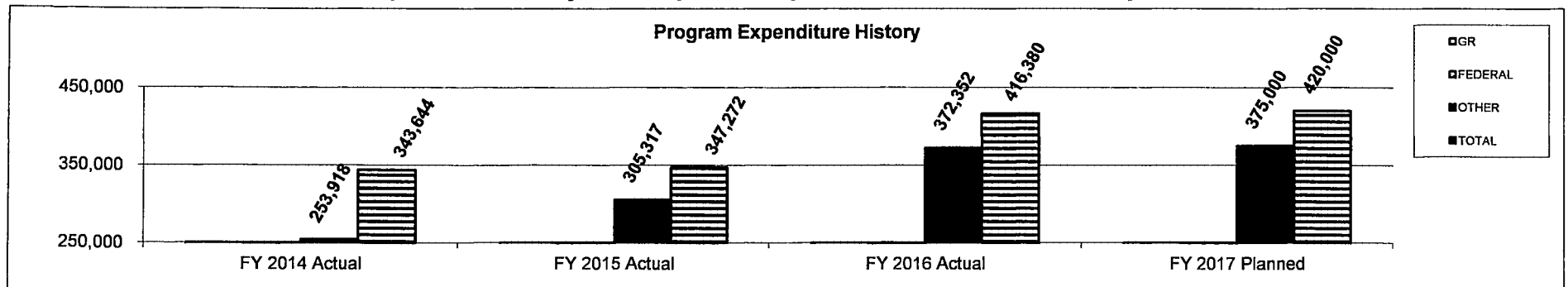
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): 4.005, 4.010, 4.020, 4.025</b>																		
<b>Program Name - Fuel Tax</b>																			
<b>Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage</b>																			
<b>6. What are the sources of the "Other " funds?</b>																			
State Highways and Transportation Department Fund (0644)																			
Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.																			
<b>7a. Provide an effectiveness measure.</b>																			
Revenue generated (millions) (before refunds)																			
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">FY 2014</td> <td style="width: 33%; text-align: center;">FY 2015</td> <td style="width: 33%; text-align: center;">FY 2016</td> </tr> <tr> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td style="text-align: center;">\$704.9</td> <td style="text-align: center;">\$704.8</td> <td style="text-align: center;">\$725.9</td> </tr> </table>	FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	\$704.9	\$704.8	\$725.9									
FY 2014	FY 2015	FY 2016																	
Actual	Actual	Actual																	
\$704.9	\$704.8	\$725.9																	
<b>7b. Provide an efficiency measure.</b>																			
Number of days from receipt to deposit																			
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">FY 2014</td> <td style="width: 33%; text-align: center;">FY 2015</td> <td style="width: 33%; text-align: center;">FY 2016</td> </tr> <tr> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td style="text-align: center;">1.0</td> <td style="text-align: center;">1.0</td> <td style="text-align: center;">1.0</td> </tr> </table>	FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	1.0	1.0	1.0									
FY 2014	FY 2015	FY 2016																	
Actual	Actual	Actual																	
1.0	1.0	1.0																	
<b>7c. Provide the number of clients/individuals served, if applicable.</b>																			
Number of returns filed																			
	<table style="width: 100%; border-collapse: collapse;"> <tr> <td style="width: 33%; text-align: center;">FY 2014</td> <td style="width: 33%; text-align: center;">FY 2015</td> <td style="width: 33%; text-align: center;">FY 2016</td> </tr> <tr> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td>Paper</td> <td style="text-align: center;">7,044</td> <td style="text-align: center;">6,897</td> <td style="text-align: center;">6,821</td> </tr> <tr> <td>EDI</td> <td style="text-align: center;">1,702</td> <td style="text-align: center;">2,009</td> <td style="text-align: center;">1,962</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">8,746</td> <td style="text-align: center;">8,906</td> <td style="text-align: center;">8,783</td> </tr> </table>	FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	Paper	7,044	6,897	6,821	EDI	1,702	2,009	1,962	Total	8,746	8,906	8,783
FY 2014	FY 2015	FY 2016																	
Actual	Actual	Actual																	
Paper	7,044	6,897	6,821																
EDI	1,702	2,009	1,962																
Total	8,746	8,906	8,783																
<b>7d. Provide a customer satisfaction measure, if available.</b>																			
N/A																			

## PROGRAM DESCRIPTION

<b>Department of Revenue</b>						<b>HB Section(s): 4.010, 4.020, 4.025</b>
<b>Program Name - Personal Tax</b>						
<b>Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage</b>						
	Taxation	MV/DL	Admin	Legal	Postage	Total
GR	6,692,835	0	815,783	656,772	3,419,494	11,584,884
Federal						0
Other						0
<b>Total</b>	<b>6,692,835</b>	<b>0</b>	<b>815,783</b>	<b>656,772</b>	<b>3,419,494</b>	<b>11,584,884</b>

### 1. What does this program do?

The Personal Tax Program administers and collects individual income tax primarily on the taxable income of Missouri residents. The Department also collects income tax on taxable income earned in Missouri by non-residents. Section 143.011, RSMO, authorizes the tax, a graduated rate from 1.5 percent to 6 percent of taxable income. Program staff implements, processes, and collects individual income taxes, refunds overpayments, processes registrations, and maintains certain records related to businesses that must report withholding of income taxes. The Department's collection staff provides technical support, maintains account information, assists with account resolution and collection activities, and aids delinquent taxpayers in resolving accounts. The staff handles lien filing, refers collection cases to local prosecuting attorneys, and makes referrals to collection agencies.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

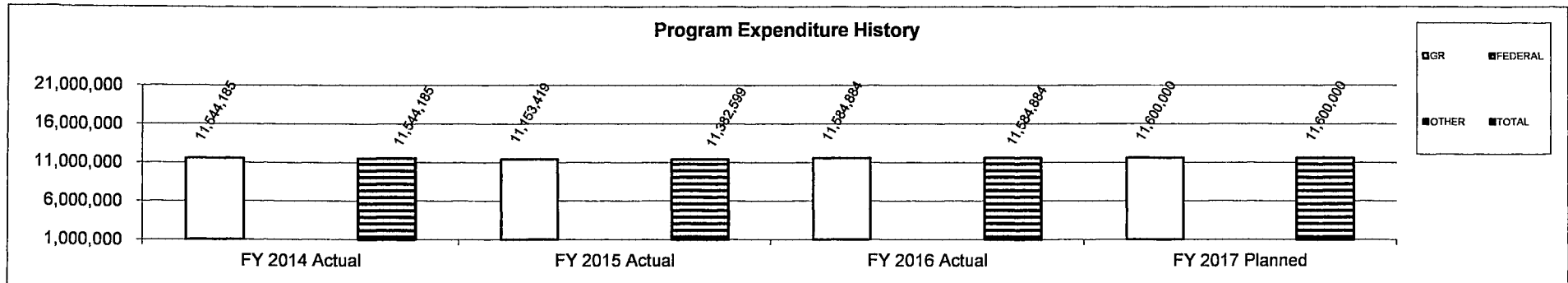
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



# PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): 4.010, 4.020, 4.025</b>																				
<b>Program Name - Personal Tax</b>																					
<b>Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage</b>																					
<b>6. What are the sources of the "Other " funds?</b> N/A  Footnote - The FY2014, FY2015 and FY2016 Actual and FY2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY2007.																					
<b>7a. Provide an effectiveness measure.</b> Revenue generated (net of refunds) (in billions) <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td></td> <td style="text-align: center;">FY 2014</td> <td style="text-align: center;">FY 2015</td> <td style="text-align: center;">FY 2016</td> </tr> <tr> <td></td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td></td> <td style="text-align: center;">\$5.4</td> <td style="text-align: center;">\$5.9</td> <td style="text-align: center;">\$6.0</td> </tr> </table>			FY 2014	FY 2015	FY 2016		Actual	Actual	Actual		\$5.4	\$5.9	\$6.0								
	FY 2014	FY 2015	FY 2016																		
	Actual	Actual	Actual																		
	\$5.4	\$5.9	\$6.0																		
<b>7b. Provide an efficiency measure.</b> N/A																					
<b>7c. Provide the number of clients/individuals served, if applicable.</b> Number of individual income tax returns processed (in millions) <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td></td> <td style="text-align: center;">FY 2014</td> <td style="text-align: center;">FY 2015</td> <td style="text-align: center;">FY 2016</td> </tr> <tr> <td></td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">2.85</td> <td style="text-align: center;">3.00</td> <td style="text-align: center;">3.10</td> </tr> <tr> <td>Paper</td> <td style="text-align: center;">0.56</td> <td style="text-align: center;">0.55</td> <td style="text-align: center;">0.57</td> </tr> <tr> <td>Electronic</td> <td style="text-align: center;">2.25</td> <td style="text-align: center;">2.45</td> <td style="text-align: center;">2.53</td> </tr> </table>			FY 2014	FY 2015	FY 2016		Actual	Actual	Actual	Total	2.85	3.00	3.10	Paper	0.56	0.55	0.57	Electronic	2.25	2.45	2.53
	FY 2014	FY 2015	FY 2016																		
	Actual	Actual	Actual																		
Total	2.85	3.00	3.10																		
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Electronic	2.25	2.45	2.53																		
<b>7d. Provide a customer satisfaction measure, if available.</b> N/A																					





# PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): 4.010, 4.020, 4.025</b>												
<b>Program Name - Property Tax Credit</b>													
<b>Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage</b>													
<b>6. What are the sources of the "Other " funds?</b> N/A  Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.													
<b>7a. Provide an effectiveness measure.</b> N/A													
<b>7b. Provide an efficiency measure.</b> Number of days to process claims <table style="margin-left: 40px; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">FY 2014 Actual</th> <th style="text-align: center;">FY 2015 Actual</th> <th style="text-align: center;">FY 2016 Actual</th> </tr> </thead> <tbody> <tr> <td>Paper</td> <td style="text-align: center;">2.98</td> <td style="text-align: center;">3.82</td> <td style="text-align: center;">3.10</td> </tr> <tr> <td>Electronic</td> <td style="text-align: center;">2.98</td> <td style="text-align: center;">3.82</td> <td style="text-align: center;">3.10</td> </tr> </tbody> </table>			FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	Paper	2.98	3.82	3.10	Electronic	2.98	3.82	3.10
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual										
Paper	2.98	3.82	3.10										
Electronic	2.98	3.82	3.10										
<b>7c. Provide the number of clients/individuals served, if applicable.</b> Number of claims processed <table style="margin-left: 40px; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">FY 2014 Actual</th> <th style="text-align: center;">FY 2015 Actual</th> <th style="text-align: center;">FY 2016 Actual</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">249,751</td> <td style="text-align: center;">238,050</td> <td style="text-align: center;">232,734</td> </tr> </tbody> </table>			FY 2014 Actual	FY 2015 Actual	FY 2016 Actual		249,751	238,050	232,734				
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual										
	249,751	238,050	232,734										
<b>7d. Provide a customer satisfaction measure, if available.</b> N/A													

**NEW DECISION ITEM**  
**RANK:** \_\_\_\_\_ **OF** \_\_\_\_\_

<b>Department of Revenue</b>	<b>Budget Unit</b>	<b>86115C</b>
<b>Taxation Division</b>		
<b>DI Name: DOR Garnishments</b>	<b>DI#1860006</b>	<b>HB Section</b>
		<b>4.01</b>

**1. AMOUNT OF REQUEST**

	<b>FY 2018 Budget Request</b>				
	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>E</b>
<b>PS</b>	0	0	0	0	
<b>EE</b>	0	0	0	0	
<b>PSD</b>	0	0	0	0	
<b>TRF</b>	0	0	0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds:

	<b>FY 2018 Governor's Recommendation</b>				
	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>E</b>
<b>PS</b>	271,800	0	0	271,800	
<b>EE</b>	78,820	0	0	78,820	
<b>PSD</b>	0	0	0	0	
<b>TRF</b>	0	0	0	0	
<b>Total</b>	<b>350,620</b>	<b>0</b>	<b>0</b>	<b>350,620</b>	
<b>FTE</b>	<b>10.00</b>	<b>0.00</b>	<b>0.00</b>	<b>10.00</b>	

<b>Est. Fringe</b>	177,281	0	0	177,281
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds:

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

<input type="checkbox"/> New Legislation	<input checked="" type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

**3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.**

In an effort to collect on delinquent taxes after final assessment, the Department files administrative jugements to garnish a taxpayer's wages, bank accounts or financial holdings. On average, each FTE currently collects approximately \$930,000. The Department estimates that an additional 10 FTE could generate an additional \$8 million in revenue.

**NEW DECISION ITEM**  
**RANK: \_\_\_\_\_ OF \_\_\_\_\_**

<b>Department of Revenue</b>	<b>Budget Unit</b>	<b>86115C</b>
<b>Taxation Division</b>		
<b>DI Name: DOR Garnishments</b>	<b>DI#1860006</b>	<b>HB Section 4.01</b>

**4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT.** (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)

The Department estimates 10 FTE could collect approximately \$800,000 or \$8 million annually (estimated below current levels due to reduction in quality of collection inventory).

Revenue Processing Technician II	10 FTE x \$27,180	\$271,800
Supplies	10 x \$372	3,720
Recurring Telecommunication Costs	10 x \$264	2,640
One time Costs (cubicles, PC, phone, etc)	10 x \$7,246	72,460
		<u>\$350,620</u>

**5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.**

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS	E
							0			
							0	0.0		
<b>Total PS</b>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	
							0			
							0			
<b>Total EE</b>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
Program Distributions							0			
<b>Total PSD</b>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
Transfers										
<b>Total TRF</b>	<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>		<u>0</u>	
<b>Grand Total</b>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	<u>0.0</u>	<u>0</u>	

**NEW DECISION ITEM**

**RANK:** \_\_\_\_\_ **OF** \_\_\_\_\_

<b>Department of Revenue</b>		<b>Budget Unit</b>		<b>86115C</b>						
<b>Taxation Division</b>										
<b>DI Name: DOR Garnishments</b>		<b>DI#1860006</b>		<b>HB Section</b>		<b>4.01</b>				
<b>Budget Object Class/Job Class</b>	<b>Gov Rec GR DOLLARS</b>	<b>Gov Rec GR FTE</b>	<b>Gov Rec FED DOLLARS</b>	<b>Gov Rec FED FTE</b>	<b>Gov Rec OTHER DOLLARS</b>	<b>Gov Rec OTHER FTE</b>	<b>Gov Rec TOTAL DOLLARS</b>	<b>Gov Rec TOTAL FTE</b>	<b>Gov Rec One-Time DOLLARS</b>	<b>E</b>
							0			
Revenue Proessing Tech II - 007642	271,800	10.0					271,800	10.0		
<b>Total PS</b>	<b>271,800</b>	<b>10.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>271,800</b>	<b>10.0</b>	<b>0</b>	
190 - Supplies	3,720						3,720			
340 - Communication Services & Supplies	2,640						2,640			
580 - Office Equipment	72,460						72,460		72,460	
							0			
<b>Total EE</b>	<b>78,820</b>		<b>0</b>		<b>0</b>		<b>78,820</b>		<b>72,460</b>	
Program Distributions							0			
<b>Total PSD</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	
Transfers										
<b>Total TRF</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	
<b>Grand Total</b>	<b>350,620</b>	<b>10.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>350,620</b>	<b>10.0</b>	<b>72,460</b>	

**NEW DECISION ITEM**  
**RANK:** \_\_\_\_\_ **OF** \_\_\_\_\_

<b>Department of Revenue</b>		<b>Budget Unit</b>	<b>86115C</b>
<b>Taxation Division</b>			
<b>DI Name: DOR Garnishments</b>	<b>DI#1860006</b>	<b>HB Section</b>	<b>4.01</b>

**6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)**

**6a. Provide an effectiveness measure.**

**6b. Provide an efficiency measure.**

**6c. Provide the number of clients/individuals served, if applicable.**

**6d. Provide a customer satisfaction measure, if available.**

**7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:**

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>TAXATION DIVISION</b>								
<b>DOR Garnishments - 1860006</b>								
REVENUE PROCESSING TECH II	0	0.00	0	0.00	0	0.00	271,800	10.00
TOTAL - PS	0	0.00	0	0.00	0	0.00	271,800	10.00
SUPPLIES	0	0.00	0	0.00	0	0.00	3,720	0.00
COMMUNICATION SERV & SUPP	0	0.00	0	0.00	0	0.00	2,640	0.00
OFFICE EQUIPMENT	0	0.00	0	0.00	0	0.00	72,460	0.00
TOTAL - EE	0	0.00	0	0.00	0	0.00	78,820	0.00
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$350,620</b>	<b>10.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$350,620	10.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

# DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>INTEGRATED TAX SYSTEM</b>									
<b>CORE</b>									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	7,903,311	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00	
TOTAL - EE	7,903,311	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00	
<b>TOTAL</b>	<b>7,903,311</b>	<b>0.00</b>	<b>13,000,000</b>	<b>0.00</b>	<b>13,000,000</b>	<b>0.00</b>	<b>13,000,000</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$7,903,311</b>	<b>0.00</b>	<b>\$13,000,000</b>	<b>0.00</b>	<b>\$13,000,000</b>	<b>0.00</b>	<b>\$13,000,000</b>	<b>0.00</b>	

# CORE DECISION ITEM

Department of Revenue	Budget Unit	86116C
Division of Taxation		
Core - Integrated Tax System	HB Section	4.01

## 1. CORE FINANCIAL SUMMARY

FY 2018 Budget Request					FY 2018 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0	0	PS	0	0	0	0	0
EE	13,000,000	0	0	13,000,000		EE	13,000,000	0	0	13,000,000	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	13,000,000	0	0	13,000,000		Total	13,000,000	0	0	13,000,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
Est. Fringe	0	0	0	0		Est. Fringe	0	0	0	0	
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.						Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					

Other Funds: Other Funds:

## 2. CORE DESCRIPTION

The Department of Revenue collects approximately \$8 billion in general revenue and \$1 billion in highway related revenue annually using a mixture of largely 20-30 year old mainframe and pc software systems. Communication between systems is severely limited. Additionally, the systems are difficult to modify for legislative changes, efficiencies, and collection enhancements.

The Department awarded a 5-year contract for \$73,068,294 in February 2012 for implementation of an integrated system. The Department and contractor originally projected additional revenues for the first 5 years of \$217 million, but revised that projection to \$227 million. Under the contract, the Department only pays for accepted deliverables when the state has received sufficient benefits to pay for them. By contract, 50 percent of the first \$20 million generated in benefits is available for payment to the vendor for accepted deliverables; 75 percent is available for payment to the vendor thereafter up to the fixed price of the contract. As of December 2016, the state has recognized \$360.3 million in benefits and paid the contractor \$56.6 million.

Release 1 was implemented ahead of schedule in February 2014 and included registration, return and refund processing, taxpayer accounting, and financial and billings for tire and battery fees. While a small tax, this release touched on all aspects of the system and established the framework, including hardware and software for Release 2 and Release 3. Release 2 originally included the sales and use taxes, corporate income and franchise taxes, and withholding tax, as well as the business electronic services portal. Due to the overall complexity and scope of the release, the Department and the contractor agreed to move corporate income and corporate franchise taxes to Release 3. Release 3 will conclude the project with the implementation of individual income tax, property tax credit, corporate income tax, and corporate franchise tax, along with expanding the portal for individuals and corporations. The planned implementation date for Release 2 was January 2016 and the planned implementation date for Release 3 was January 2017.



# CORE DECISION ITEM

<b>Department of Revenue</b>	<b>Budget Unit</b>	<b>86116C</b>
<b>Division of Taxation</b>		
<b>Core - Integrated Tax System</b>	<b>HB Section</b>	<b>4.01</b>

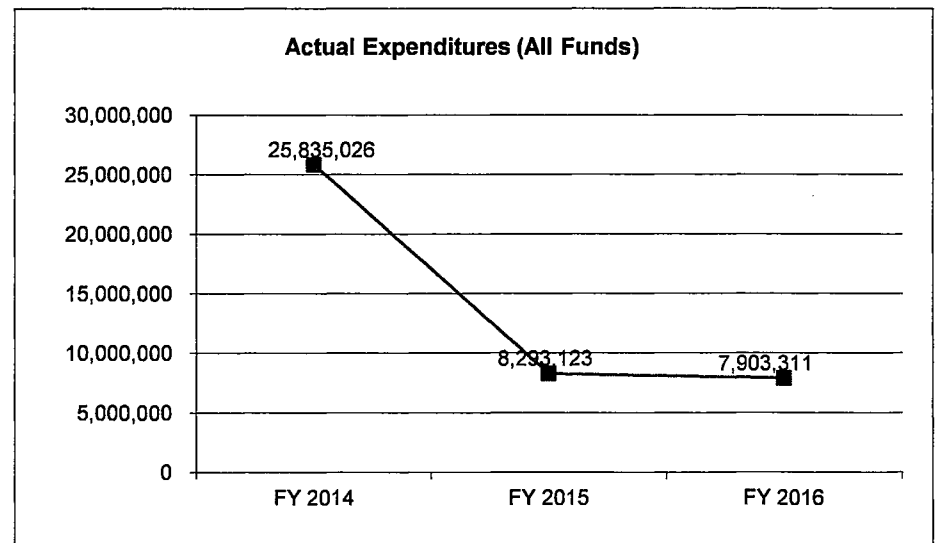
In May 2015, the Missouri General Assembly passed legislation providing for a tax amnesty to be administered between September 1 and November 31, 2015. In order to implement the necessary changes to legacy applications and to administer the amnesty program, DOR and ITSD resources associated with the Integrated Revenue System project spent time away from the project. This required DOR to delay Release 2 and Release 3 respective implementation dates to July 2016 and September 2017. The delay in implementation increased the overall cost by approximately \$4.2 million and extended the contract into Fiscal Year 2018. Release 2 is further delayed to the summer of 2017 to provide for adequate user acceptance testing to ensure the most complete and accurate product is created for the Department's customers. The additional delay will not increase the overall cost, but should also delay Release 3. The contractor is currently completing a review of the entire project schedule and will provide a detailed plan at a later date.

## 3. PROGRAM LISTING (list programs included in this core funding)

Corporate Tax Program	Property Tax Program
Personal Tax Program	Sales Tax Program

## 4. FINANCIAL HISTORY

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	29,200,000	13,000,000	13,000,000	13,000,000
Less Reverted (All Funds)	0	(390,000)	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	29,200,000	12,610,000	13,000,000	13,000,000
Actual Expenditures (All Funds)	25,835,026	8,293,123	7,903,311	0
Unexpended (All Funds)	3,364,974	4,316,877	5,096,689	13,000,000
Unexpended, by Fund:				
General Revenue	3,364,974	4,316,877	5,096,689	0
Federal	0	0	0	0
Other	0	0	0	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

## NOTES:

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**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE****INTEGRATED TAX SYSTEM**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<hr/>							
<b>TAFP AFTER VETOES</b>	EE	0.00	13,000,000	0	0	13,000,000	
	<b>Total</b>	<b>0.00</b>	<b>13,000,000</b>	<b>0</b>	<b>0</b>	<b>13,000,000</b>	
<hr/>							
<b>DEPARTMENT CORE REQUEST</b>	EE	0.00	13,000,000	0	0	13,000,000	
	<b>Total</b>	<b>0.00</b>	<b>13,000,000</b>	<b>0</b>	<b>0</b>	<b>13,000,000</b>	
<hr/>							
<b>GOVERNOR'S RECOMMENDED CORE</b>	EE	0.00	13,000,000	0	0	13,000,000	
	<b>Total</b>	<b>0.00</b>	<b>13,000,000</b>	<b>0</b>	<b>0</b>	<b>13,000,000</b>	
<hr/>							

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INTEGRATED TAX SYSTEM								
CORE								
PROFESSIONAL SERVICES	7,903,311	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00
TOTAL - EE	7,903,311	0.00	13,000,000	0.00	13,000,000	0.00	13,000,000	0.00
GRAND TOTAL	\$7,903,311	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$13,000,000	0.00
GENERAL REVENUE	\$7,903,311	0.00	\$13,000,000	0.00	\$13,000,000	0.00	\$13,000,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

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# **MOTOR VEHICLE AND DRIVER LICENSING DIVISION**

# DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>MOTOR VEH &amp; DRIVER LICENSING</b>									
<b>CORE</b>									
PERSONAL SERVICES									
GENERAL REVENUE	357,440	10.52	376,228	22.05	376,228	22.05	376,228	22.05	
DEPT OF REVENUE	0	0.00	2,749	0.00	2,749	0.00	2,749	0.00	
MOTOR VEHICLE COMMISSION	194,366	5.92	198,750	10.00	198,750	10.00	198,750	10.00	
DEP OF REVENUE SPECIALTY PLATE	0	0.00	6,932	0.00	6,932	0.00	6,932	0.00	
TOTAL - PS	551,806	16.44	584,659	32.05	584,659	32.05	584,659	32.05	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	228,556	0.00	280,232	0.00	280,232	0.00	280,232	0.00	
DEPT OF REVENUE	0	0.00	160,776	0.00	160,776	0.00	160,776	0.00	
MOTOR VEHICLE COMMISSION	194,177	0.00	245,840	0.00	245,840	0.00	245,840	0.00	
DEP OF REVENUE SPECIALTY PLATE	250	0.00	9,953	0.00	9,953	0.00	9,953	0.00	
TOTAL - EE	422,983	0.00	696,801	0.00	696,801	0.00	696,801	0.00	
<b>TOTAL</b>	<b>974,789</b>	<b>16.44</b>	<b>1,281,460</b>	<b>32.05</b>	<b>1,281,460</b>	<b>32.05</b>	<b>1,281,460</b>	<b>32.05</b>	
<b>Photo ID for Voting - 1860004</b>									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	100,000	0.00	
TOTAL - EE	0	0.00	0	0.00	0	0.00	100,000	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>100,000</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$974,789</b>	<b>16.44</b>	<b>\$1,281,460</b>	<b>32.05</b>	<b>\$1,281,460</b>	<b>32.05</b>	<b>\$1,381,460</b>	<b>32.05</b>	

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# CORE DECISION ITEM

Department of Revenue					Budget Unit					86120C									
Motor Vehicle and Driver Licensing Division																			
Core - Motor Vehicle and Driver License										HB Section					4.015				
1. CORE FINANCIAL SUMMARY																			
FY 2018 Budget Request										FY 2018 Governor's Recommendation									
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E		GR	Federal	Other	Total	E		
PS	376,228	2,749	205,682	584,659		PS	376,228	2,749	205,682	584,659			376,228	2,749	205,682	584,659			
EE	280,232	160,776	255,793	696,801		EE	280,232	160,776	255,793	696,801			280,232	160,776	255,793	696,801			
PSD	0	0	0	0		PSD	0	0	0	0			0	0	0	0			
TRF	0	0	0	0		TRF	0	0	0	0			0	0	0	0			
Total	656,460	163,525	461,475	1,281,460		Total	656,460	163,525	461,475	1,281,460			656,460	163,525	461,475	1,281,460			
FTE	22.05	0.00	10.00	32.05		FTE	22.05	0.00	10.00	32.05			22.05	0.00	10.00	32.05			
Est. Fringe	321,080	751	155,192	477,024		Est. Fringe	321,080	751	155,192	477,024			321,080	751	155,192	477,024			
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.																			
Other Funds: Motor Vehicle Commission Fund (0588), DOR Specialty Plate Fund (0775)																			
Other Funds: Motor Vehicle Commission Fund (0588); DOR Specialty Plate Fund (0775)																			
2. CORE DESCRIPTION																			
The Motor Vehicle and Driver Licensing Division core funding represents the non-highway portion of the resources needed to collect fees and taxes and enforce state laws for the following activities:																			
- Issuing commercial and non-commercial driver licenses, nondriver licenses, and permits;																			
- Suspending, revoking and disqualifying driver licenses;																			
- Processing and maintaining records related to traffic violation point assessments, the administrative driving while intoxicated (DWI) and abuse-and-lose laws for alcohol and drug offenses, ignition interlock, failure to appear in court for traffic violations, the safety responsibility (mandatory insurance) laws for uninsured motorists, and a variety of court-ordered driver licenses suspensions;																			
- Titling and registration of motor vehicles, all-terrain vehicles, trailers, manufactured homes, and marine craft;																			
- Issuing disabled placards and temporary registration permits;																			
- Licensing and regulating motor vehicle, marine craft, and auction dealers and manufacturers;																			
- Issuing licenses to title service and salvage businesses; and																			
- Overseeing the operations of 177 license offices throughout the state that are awarded through a competitive bidding process. These offices process driver license, titling and registration transactions.																			
The Federal amount and FTE listed in the core is currently uncommitted appropriation authority. The Motor Vehicle and Driver Licensing Division has no federal grant requests pending at this time.																			
Additional divisional costs are included in the Highway Collections budget unit.																			

**CORE DECISION ITEM**

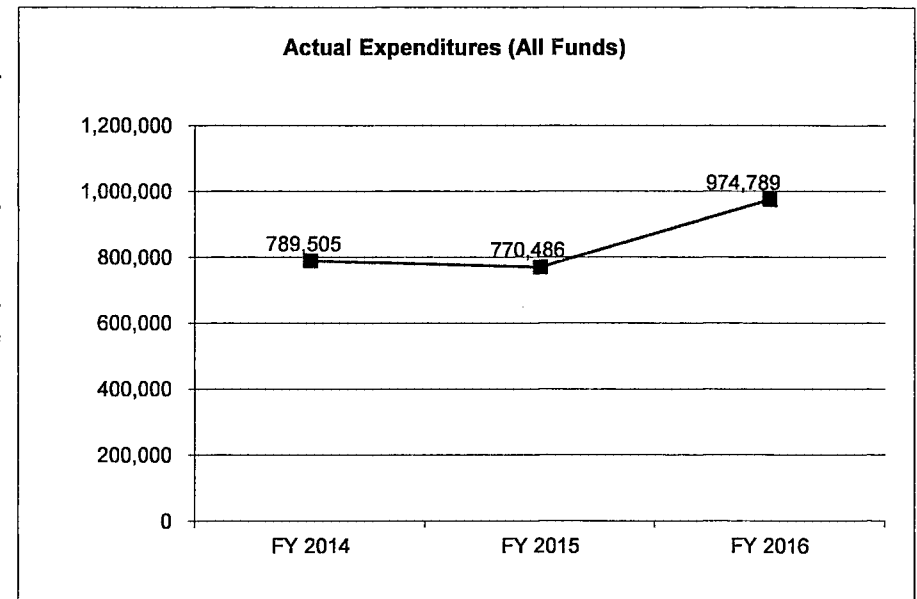
<b>Department of Revenue</b>	<b>Budget Unit</b> <u>86120C</u>
<b>Motor Vehicle and Driver Licensing Division</b>	
<b>Core - Motor Vehicle and Driver License</b>	<b>HB Section</b> <u>4.015</u>

**3. PROGRAM LISTING (list programs included in this core funding)**

Driver License Program	Motor Vehicle Title Program
Motor Vehicle Registration Program	Motor Vehicle Dealer Registration Program

**4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	1,259,416	1,266,921	1,269,996	1,281,460
Less Reverted (All Funds)	(19,328)	(52,890)	(19,473)	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	1,240,088	1,214,031	1,250,523	1,281,460
Actual Expenditures (All Funds)	789,505	770,486	974,789	0
Unexpended (All Funds)	450,583	443,545	275,734	1,281,460
Unexpended, by Fund:				
General Revenue	250	54,841	43,615	0
Federal	144,897	163,455	163,471	0
Other	305,436	225,249	68,648	0
	(1)	(1)	(1)	



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**NOTES:**

(1) Additional costs are included in the Department's Highway Collections budget unit



**CORE RECONCILIATION DETAIL**

**DEPARTMENT OF REVENUE**  
**MOTOR VEH & DRIVER LICENSING**

**5. CORE RECONCILIATION DETAIL**

	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	PS	32.05	376,228	2,749	205,682	584,659	
	EE	0.00	280,232	160,776	255,793	696,801	
	<b>Total</b>	<b>32.05</b>	<b>656,460</b>	<b>163,525</b>	<b>461,475</b>	<b>1,281,460</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PS	32.05	376,228	2,749	205,682	584,659	
	EE	0.00	280,232	160,776	255,793	696,801	
	<b>Total</b>	<b>32.05</b>	<b>656,460</b>	<b>163,525</b>	<b>461,475</b>	<b>1,281,460</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PS	32.05	376,228	2,749	205,682	584,659	
	EE	0.00	280,232	160,776	255,793	696,801	
	<b>Total</b>	<b>32.05</b>	<b>656,460</b>	<b>163,525</b>	<b>461,475</b>	<b>1,281,460</b>	

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>MOTOR VEH &amp; DRIVER LICENSING</b>								
<b>CORE</b>								
ADMIN OFFICE SUPPORT ASSISTANT	0	0.00	0	1.00	0	0.00	0	0.00
OFFICE SUPPORT ASSISTANT	15,872	0.69	92,977	5.63	92,977	5.63	92,977	5.63
INFORMATION TECHNOLOGIST IV	65,586	1.38	101,246	3.00	101,246	3.00	101,246	3.00
INFORMATION TECHNOLOGY SPEC I	86	0.00	38,049	1.00	38,049	1.00	38,049	1.00
INFORMATION TECHNOLOGY SPEC II	8,045	0.13	0	0.00	0	0.00	0	0.00
MANAGEMENT ANALYSIS SPEC I	31,565	0.77	6,156	0.00	6,156	0.00	6,156	0.00
REVENUE SECTION SUPV	25,645	0.71	28,958	1.00	28,958	1.00	28,958	1.00
REVENUE PROCESSING TECH I	21,393	0.90	84,764	5.00	84,764	6.00	84,764	6.00
REVENUE PROCESSING TECH II	283,965	10.52	213,103	14.42	213,103	14.42	213,103	14.42
REVENUE MANAGER, BAND 1	20,043	0.38	17,229	1.00	17,229	1.00	17,229	1.00
REVENUE MANAGER, BAND 2	13,332	0.20	0	0.00	0	0.00	0	0.00
DESIGNATED PRINCIPAL ASST DEPT	28,627	0.28	0	0.00	0	0.00	0	0.00
DATA PROCESSOR TECHNICAL	613	0.01	0	0.00	0	0.00	0	0.00
DATA PROCESSING MANAGER	37,034	0.47	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	0	0.00	2,177	0.00	2,177	0.00	2,177	0.00
<b>TOTAL - PS</b>	<b>551,806</b>	<b>16.44</b>	<b>584,659</b>	<b>32.05</b>	<b>584,659</b>	<b>32.05</b>	<b>584,659</b>	<b>32.05</b>
TRAVEL, IN-STATE	59	0.00	735	0.00	735	0.00	735	0.00
TRAVEL, OUT-OF-STATE	0	0.00	4	0.00	4	0.00	4	0.00
SUPPLIES	157,007	0.00	276,319	0.00	276,319	0.00	276,319	0.00
PROFESSIONAL DEVELOPMENT	0	0.00	1,913	0.00	1,913	0.00	1,913	0.00
COMMUNICATION SERV & SUPP	0	0.00	15,191	0.00	15,191	0.00	15,191	0.00
PROFESSIONAL SERVICES	111,905	0.00	367,689	0.00	367,689	0.00	367,689	0.00
M&R SERVICES	27,950	0.00	27,877	0.00	27,877	0.00	27,877	0.00
COMPUTER EQUIPMENT	126,062	0.00	0	0.00	0	0.00	0	0.00
MOTORIZED EQUIPMENT	0	0.00	4	0.00	4	0.00	4	0.00
OFFICE EQUIPMENT	0	0.00	1,009	0.00	1,009	0.00	1,009	0.00
OTHER EQUIPMENT	0	0.00	3,026	0.00	3,026	0.00	3,026	0.00
PROPERTY & IMPROVEMENTS	0	0.00	671	0.00	671	0.00	671	0.00
BUILDING LEASE PAYMENTS	0	0.00	5	0.00	5	0.00	5	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	6	0.00	6	0.00	6	0.00
MISCELLANEOUS EXPENSES	0	0.00	2,349	0.00	2,349	0.00	2,349	0.00

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>MOTOR VEH &amp; DRIVER LICENSING</b>								
<b>CORE</b>								
REBILLABLE EXPENSES	0	0.00	3	0.00	3	0.00	3	0.00
TOTAL - EE	422,983	0.00	696,801	0.00	696,801	0.00	696,801	0.00
<b>GRAND TOTAL</b>	<b>\$974,789</b>	<b>16.44</b>	<b>\$1,281,460</b>	<b>32.05</b>	<b>\$1,281,460</b>	<b>32.05</b>	<b>\$1,281,460</b>	<b>32.05</b>
GENERAL REVENUE	\$585,996	10.52	\$656,460	22.05	\$656,460	22.05	\$656,460	22.05
FEDERAL FUNDS	\$0	0.00	\$163,525	0.00	\$163,525	0.00	\$163,525	0.00
OTHER FUNDS	\$388,793	5.92	\$461,475	10.00	\$461,475	10.00	\$461,475	10.00

## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): 4.005, 4.015, 4.020, 4.025</b>
<b>Program Name - Driver License</b>	

**Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage**

	MV/DL	Taxation	Admin	Legal	Postage	Total
<b>GR</b>	2,588,649	0	332,356	117,337	643,474	3,681,816
<b>Federal</b>	0	0	0	60,447	0	60,447
<b>Other</b>	1,353,247	0	21,214	1,600,059	41,073	3,015,593
<b>Total</b>	3,941,896	0	353,570	1,777,843	684,547	6,757,856

### 1. What does this program do?

The Driver License program collects fees and taxes and enforces state laws for the following activities: 1) issuing commercial and non-commercial driver licenses, nondriver licenses, and permits; 2) suspending, revoking, and disqualifying driver licenses; and 3) processing and maintaining records related to traffic violation point assessments, the administrative driving while intoxicated (DWI) and abuse-and-lose laws for alcohol and drug offenses, failure to appear in court for traffic violations, the safety responsibility (mandatory insurance) laws for uninsured motorists, and a variety of court-ordered driver license suspensions.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 302 and 303; Section 211.031; Section 304.070; Section 304.351; Section 311.325; Sections 454.1000 - 454.1018; Sections 544.045 - 544.046; Section 577.041; Sections 577.500 - 577.510; and Sections 577.600 - 577.614.

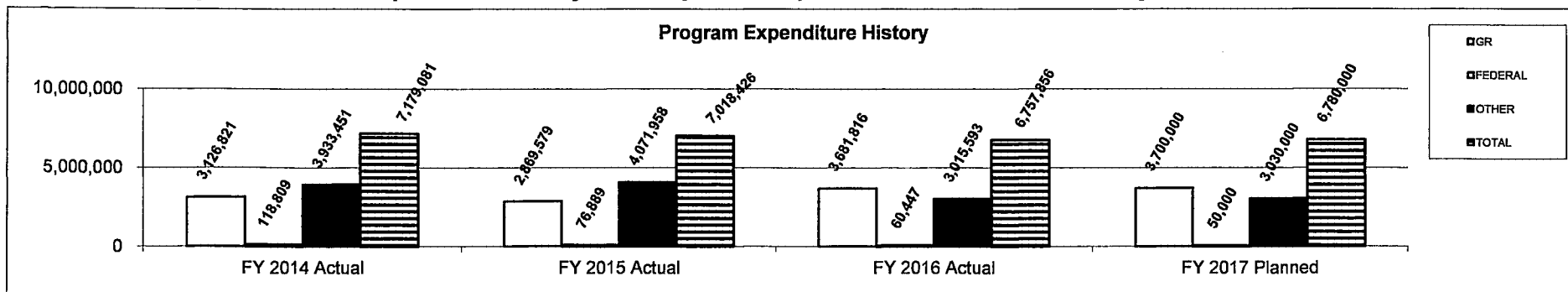
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



# PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): 4.005, 4.015, 4.020, 4.025</b>																								
<b>Program Name - Driver License</b>																									
<b>Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage</b>																									
<p><b>6. What are the sources of the "Other " funds?</b></p> <p>State Highways and Transportation Department Fund (0644)</p> <p>Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.</p>																									
<p><b>7a. Provide an effectiveness measure.</b></p> <p>Revenue generated (in millions)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">FY 2014 Actual</th> <th style="text-align: center;">FY 2015 Actual</th> <th style="text-align: center;">FY 2016 Actual</th> </tr> </thead> <tbody> <tr> <td>Issuance</td> <td style="text-align: right;">\$16.0</td> <td style="text-align: right;">\$18.4</td> <td style="text-align: right;">\$17.7</td> </tr> <tr> <td>Reinstatement</td> <td style="text-align: right;">\$2.6</td> <td style="text-align: right;">\$2.6</td> <td style="text-align: right;">\$1.7</td> </tr> </tbody> </table>			FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	Issuance	\$16.0	\$18.4	\$17.7	Reinstatement	\$2.6	\$2.6	\$1.7												
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual																						
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<p><b>7b. Provide an efficiency measure.</b></p> <p>N/A</p>																									
<p><b>7c. Provide the number of clients/individuals served, if applicable.</b></p> <p>Number of licenses produced</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">FY 2014 Actual</th> <th style="text-align: center;">FY 2015 Actual</th> <th style="text-align: center;">FY 2016 Actual</th> </tr> </thead> <tbody> <tr> <td>Initial</td> <td style="text-align: right;">355,375</td> <td style="text-align: right;">366,779</td> <td style="text-align: right;">379,425</td> </tr> <tr> <td>Renewal</td> <td style="text-align: right;">657,488</td> <td style="text-align: right;">818,092</td> <td style="text-align: right;">743,615</td> </tr> <tr> <td>Non-driver</td> <td style="text-align: right;">183,631</td> <td style="text-align: right;">189,486</td> <td style="text-align: right;">197,174</td> </tr> <tr> <td>Duplicate</td> <td style="text-align: right;">218,630</td> <td style="text-align: right;">225,784</td> <td style="text-align: right;">245,484</td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><b>1,415,124</b></td> <td style="text-align: right;"><b>1,600,141</b></td> <td style="text-align: right;"><b>1,565,698</b></td> </tr> </tbody> </table>			FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	Initial	355,375	366,779	379,425	Renewal	657,488	818,092	743,615	Non-driver	183,631	189,486	197,174	Duplicate	218,630	225,784	245,484	<b>Total</b>	<b>1,415,124</b>	<b>1,600,141</b>	<b>1,565,698</b>
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual																						
Initial	355,375	366,779	379,425																						
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<b>Total</b>	<b>1,415,124</b>	<b>1,600,141</b>	<b>1,565,698</b>																						
<p><b>7d. Provide a customer satisfaction measure, if available.</b></p> <p>N/A</p>																									

## PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): <u>4.005, 4.015, 4.020, 4.025</u>
Program Name - Motor Vehicle Registration						
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage						
	MV/DL	Taxation	Admin	Legal	Postage	Total
GR	1,590,269	0	32,262	3,116	79,903	1,705,550
Federal						0
Other	3,603,466	0	505,431	48,812	1,251,811	5,409,520
Total	5,193,735	0	537,693	51,928	1,331,714	7,115,070

### 1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for motor vehicles, trailers, marine craft, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the online registration renewal system, plates.mo.gov. The staff also orders, maintains, and audits the license plate, certificate of number, and tab inventories.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 301 and 306 and Sections 32.300, 303.026, 307.350, 307.353, and 307.355.

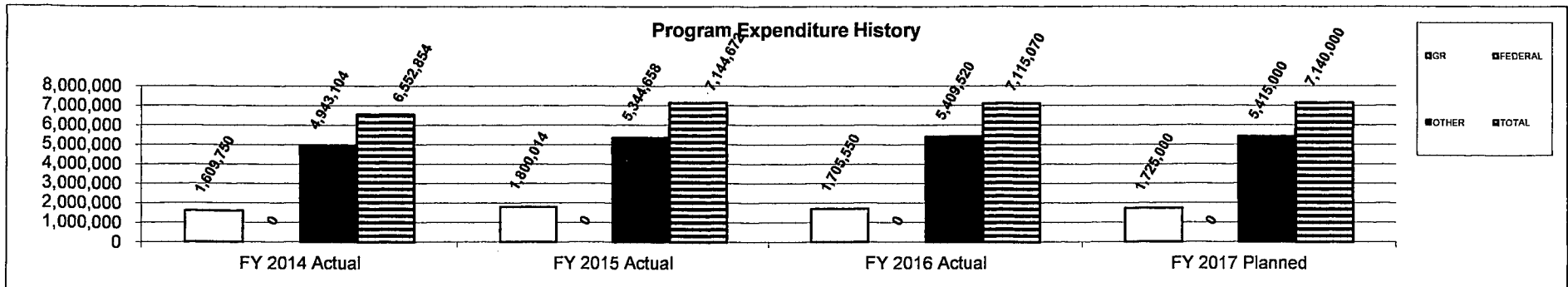
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): <u>4.005, 4.015, 4.020, 4.025</u></b>									
<b>Program Name - Motor Vehicle Registration</b>										
<b>Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage</b>										
<b>6. What are the sources of the "Other " funds?</b>										
State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775)										
Footnote - The FY 2014, FY 2016 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.										
<b>7a. Provide an effectiveness measure.</b>										
Revenue generated (in millions)										
<table border="0" style="width: 100%;"> <tr> <td style="width: 33%;">FY 2014</td> <td style="width: 33%;">FY 2015</td> <td style="width: 33%;">FY 2016</td> </tr> <tr> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td style="text-align: center;">\$164.21</td> <td style="text-align: center;">\$167.49</td> <td style="text-align: center;">\$175.21</td> </tr> </table>	FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	\$164.21	\$167.49	\$175.21	
FY 2014	FY 2015	FY 2016								
Actual	Actual	Actual								
\$164.21	\$167.49	\$175.21								
<b>7b. Provide an efficiency measure.</b>										
N/A										
<b>7c. Provide the number of clients/individuals served, if applicable.</b>										
Number of registrations produced										
<table border="0" style="width: 100%;"> <tr> <td style="width: 33%;"></td> <td style="width: 33%;">FY 2014</td> <td style="width: 33%;">FY 2015</td> <td style="width: 33%;">FY 2016</td> </tr> <tr> <td></td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> </table>		FY 2014	FY 2015	FY 2016		Actual	Actual	Actual		
	FY 2014	FY 2015	FY 2016							
	Actual	Actual	Actual							
Motor Vehicle - Annual (in millions)	2.08	2.08	2.09							
Motor Vehicle - Biennial (in millions)	1.63	1.88	1.90							
Trailer	358,984	370,061	390,257							
Marine craft	121,870	122,531	124,517							
All-Terrain Vehicles	24,458	23,414	22,679							
<b>7d. Provide a customer satisfaction measure, if available.</b>										
N/A										

## PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): <u>4.005, 4.015, 4.020, 4.025</u>
Program Name - Motor Vehicle Title						
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage						
	MV/DL	Taxation	Admin	Legal	Postage	Total
GR	836,323	0	22,913	23,393	54,045	936,674
Federal						0
Other	2,861,917	0	358,964	366,491	846,702	4,434,074
Total	3,698,240	0	381,877	389,884	900,747	5,370,748

### 1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintain the lienholder and notice of sale systems for lienholders to file a notice of lien and sellers to file a notice of sale.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 301 and 306 and Sections 144.070, 144.440, 407.536, 454.516, and 700.320 through 700.380.

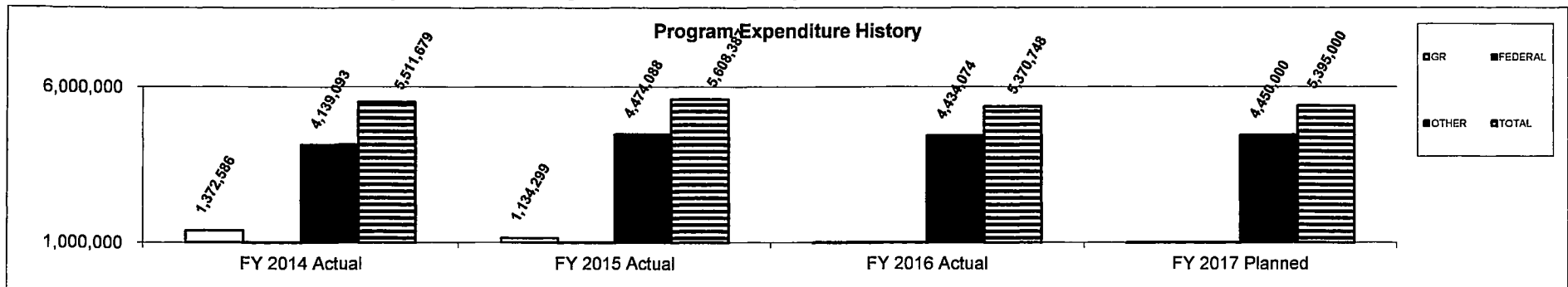
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.





## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): <u>4.005, 4.015, 4.020, 4.025</u></b>																		
<b>Program Name - Motor Vehicle Title</b>																			
<b>Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage</b>																			
<b>6. What are the sources of the "Other " funds?</b> State Highways and Transportation Department Fund (0644)  Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.																			
<div style="margin-bottom: 20px;"> <b>7a. Provide an effectiveness measure.</b>          Revenue generated (in millions)         <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <th style="text-align: center;">FY 2014</th> <th style="text-align: center;">FY 2015</th> <th style="text-align: center;">FY 2016</th> </tr> <tr> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> <tr> <td style="text-align: center; border-top: 1px solid black;">\$735.60</td> <td style="text-align: center; border-top: 1px solid black;">\$793.78</td> <td style="text-align: center; border-top: 1px solid black;">\$842.63</td> </tr> </table> </div> <div style="margin-bottom: 20px;"> <b>7b. Provide an efficiency measure.</b>          N/A       </div> <div style="margin-bottom: 20px;"> <b>7c. Provide the number of clients/individuals served, if applicable.</b>          Number of titles produced (in millions)         <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <th style="text-align: center;">FY 2014</th> <th style="text-align: center;">FY 2015</th> <th style="text-align: center;">FY 2016</th> </tr> <tr> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> <tr> <td style="text-align: center; border-top: 1px solid black;">1.99</td> <td style="text-align: center; border-top: 1px solid black;">2.04</td> <td style="text-align: center; border-top: 1px solid black;">2.09</td> </tr> </table> </div> <div> <b>7d. Provide a customer satisfaction measure, if available.</b>          N/A       </div>		FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	\$735.60	\$793.78	\$842.63	FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	1.99	2.04	2.09
FY 2014	FY 2015	FY 2016																	
Actual	Actual	Actual																	
\$735.60	\$793.78	\$842.63																	
FY 2014	FY 2015	FY 2016																	
Actual	Actual	Actual																	
1.99	2.04	2.09																	

## PROGRAM DESCRIPTION

<b>Department of Revenue</b>						<b>HB Section(s): 4.015, 4.020, 4.025</b>
<b>Program Name - Motor Vehicle Dealer Registration</b>						
<b>Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services</b>						
	MV/DL	Taxation	Admin	Legal	Postage	Total
<b>GR</b>	48,392					48,392
<b>Federal</b>						0
<b>Other</b>	390,804	0	54,315	355,432	16,298	816,849
<b>Total</b>	439,196	0	54,315	355,432	16,298	865,241

### 1. What does this program do?

The Dealer Registration Program is responsible for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers. Department staff responds to dealer inquiries about state regulations, issues annual dealership license plates, and records sales volume information to ensure compliance with state regulations.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.550 through 301.573, RSMo.

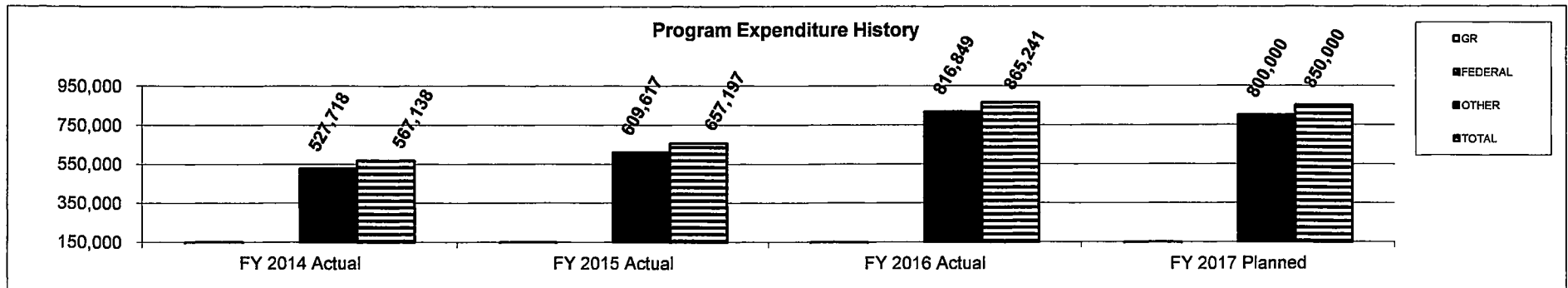
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): 4.015, 4.020, 4.025</b>	
<b>Program Name - Motor Vehicle Dealer Registration</b>		
<b>Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services</b>		
<b>6. What are the sources of the "Other " funds?</b>		
State Highways and Transportation Department Fund (0644) and Motor Vehicle Commission Fund (0588)		
Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.		
<b>7a. Provide an effectiveness measure.</b>		
Total revenue collected		
FY 2014	FY 2015	FY 2016
Actual	Actual	Actual
\$961,383	\$1,020,585	\$1,202,844
<b>7b. Provide an efficiency measure.</b>		
N/A		
<b>7c. Provide the number of clients/individuals served, if applicable.</b>		
Total number of dealerships licensed		
FY 2014	FY 2015	FY 2016
Actual	Actual	Actual
5,917	5,785	5,725
<b>7d. Provide a customer satisfaction measure, if available.</b>		
N/A		

## NEW DECISION ITEM

RANK: \_\_\_\_\_ OF \_\_\_\_\_

Department of Revenue		Budget Unit	86120C
Motor Vehicle and Driver Licensing Division			
DI Name - Voter Id	DI#1860004	HB Section	4.015

## 1. AMOUNT OF REQUEST

	FY 2018 Budget Request				E
	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	0	0	
Total	0	0	0	0	

FTE 0.00 0.00 0.00 0.00

Est. Fringe 0 0 0 0

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

	FY 2018 Governor's Recommendation				E
	GR	Federal	Other	Total	
PS	0	0	0	0	
EE	100,000	0	0	100,000	
PSD	0	0	0	0	
TRF	0	0	0	0	
Total	100,000	0	0	100,000	

FTE 0.00 0.00 0.00 0.00

Est. Fringe 0 0 0 0

Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

## 2. THIS REQUEST CAN BE CATEGORIZED AS:

<input checked="" type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

## 3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.

House Bill 1631 changes the laws regarding elections by requiring persons wishing to vote in a public election to present specified personal identification to establish their identity and eligibility to vote. Satisfactory forms of identification include a nonexpired Missouri driver license, nonexpired or nonexpiring Missouri nondriver license, a document issued by the United States or the state of Missouri containing the name of the individual that shows a photograph of the individual, or any armed services identification containing a photograph that is not expired or does not have an expiration date. The bill requires the Department of Revenue to provide one free nondriver license for purposes of voting. The costs associated with the implementation of the photo identification requirements must be reimbursed from the General Revenue Fund by an appropriation for that purpose. If there is no appropriation, then the identification requirements of the bill are void and must not be enforced. The effective date of the bill is June 1, 2017.

**NEW DECISION ITEM**

RANK: \_\_\_\_\_ OF \_\_\_\_\_

Department of Revenue	Budget Unit	86120C
Motor Vehicle and Driver Licensing Division		
DI Name - Voter Id	DI#1860004	HB Section
		4.015

**4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)**

The costs requested by the Department to implement the requirements of House Bill 1631 are significantly lower than what is in TAFP fiscal note. The Department is unsure of the impact in Fiscal Year 2018. The Department may request supplemental funding to cover unfunded costs.

**Expense & Equipment**

License Office Processing Fee Reimbursement                      \$100,000

**5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.**

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS	E
							0			
							0	0.0		
<b>Total PS</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	
							0			
							0			
<b>Total EE</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	
Program Distributions							0			
<b>Total PSD</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	
Transfers							0			
<b>Total TRF</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>	
<b>Grand Total</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	

**NEW DECISION ITEM**

RANK: \_\_\_\_\_ OF \_\_\_\_\_

Department of Revenue				Budget Unit		86120C					
Motor Vehicle and Driver Licensing Division				HB Section		4.015					
DI Name - Voter Id		DI#1860004									
	Gov Rec		Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec		
	GR		GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL	One-Time	
Budget Object Class/Job Class	DOLLARS		FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	E
								0			
								0	0.0		
Total PS	0		0.0	0	0.0	0	0.0	0	0.0	0	
400 - Professional Services	100,000							100,000			
								0			
								0			
Total EE	100,000			0		0		100,000		0	
Program Distributions								0			
Total PSD	0			0		0		0		0	
Transfers											
Total TRF	0			0		0		0		0	
Grand Total	100,000		0.0	0	0.0	0	0.0	100,000	0.0	0	

**NEW DECISION ITEM**

**RANK:** \_\_\_\_\_ **OF** \_\_\_\_\_

<b>Department of Revenue</b>	<b>Budget Unit</b>	<b>86120C</b>
<b>Motor Vehicle and Driver Licensing Division</b>		
<b>DI Name - Voter Id</b>	<b>DI#1860004</b>	<b>HB Section</b>
		<b>4.015</b>

**6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)**

**6a. Provide an effectiveness measure.**

**6b. Provide an efficiency measure.**

**6c. Provide the number of clients/individuals served, if applicable.**

**6d. Provide a customer satisfaction measure, if available.**

**7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:**

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>MOTOR VEH &amp; DRIVER LICENSING</b>								
Photo ID for Voting - 1860004								
PROFESSIONAL SERVICES	0	0.00	0	0.00	0	0.00	100,000	0.00
TOTAL - EE	0	0.00	0	0.00	0	0.00	100,000	0.00
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$100,000</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$100,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00



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# **LEGAL SERVICES DIVISION**

# DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>LEGAL SERVICES</b>									
<b>CORE</b>									
<b>PERSONAL SERVICES</b>									
GENERAL REVENUE	1,443,766	33.11	1,531,869	40.75	1,531,869	40.75	1,531,869	40.75	
DEPT OF REVENUE	103,387	2.75	212,654	5.00	212,654	5.00	212,654	3.00	
MOTOR VEHICLE COMMISSION	327,537	8.09	461,870	11.00	461,870	11.00	461,870	11.00	
TOBACCO CONTROL SPECIAL	0	0.00	42,279	0.00	42,279	0.00	42,279	0.00	
TOTAL - PS	1,874,690	43.95	2,248,672	56.75	2,248,672	56.75	2,248,672	54.75	
<b>EXPENSE &amp; EQUIPMENT</b>									
GENERAL REVENUE	150,336	0.00	155,533	0.00	155,533	0.00	155,533	0.00	
DEPT OF REVENUE	57,384	0.00	211,154	0.00	211,154	0.00	211,154	0.00	
MOTOR VEHICLE COMMISSION	21,364	0.00	28,118	0.00	28,118	0.00	28,118	0.00	
TOBACCO CONTROL SPECIAL	0	0.00	3,323	0.00	3,323	0.00	3,323	0.00	
TOTAL - EE	229,084	0.00	398,128	0.00	398,128	0.00	398,128	0.00	
<b>TOTAL</b>	<b>2,103,774</b>	<b>43.95</b>	<b>2,646,800</b>	<b>56.75</b>	<b>2,646,800</b>	<b>56.75</b>	<b>2,646,800</b>	<b>54.75</b>	
<b>GRAND TOTAL</b>	<b>\$2,103,774</b>	<b>43.95</b>	<b>\$2,646,800</b>	<b>56.75</b>	<b>\$2,646,800</b>	<b>56.75</b>	<b>\$2,646,800</b>	<b>54.75</b>	

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# CORE DECISION ITEM

Department of Revenue	Budget Unit	86130C
Division of Legal Services		
Core - Legal Services	HB Section	4.02

## 1. CORE FINANCIAL SUMMARY

FY 2018 Budget Request					FY 2018 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	1,531,869	212,654	504,149	2,248,672		PS	1,531,869	212,654	504,149	2,248,672	
EE	155,533	211,154	31,441	398,128		EE	155,533	211,154	31,441	398,128	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	1,687,402	423,808	535,590	2,646,800		Total	1,687,402	423,808	535,590	2,646,800	
FTE	40.75	5.00	11.00	56.75		FTE	40.75	3.00	11.00	54.75	

<b>Est. Fringe</b>	838,251	109,595	251,021	1,198,866
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Motor Vehicle Commission Fund (0588); Tobacco Control Special Fund (0984)

<b>Est. Fringe</b>	838,251	88,979	251,021	1,178,250
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Motor Vehicle Commission Fund (0588); Tobacco Control Special Fund (0984)

## 2. CORE DESCRIPTION

The Legal Services Division ensures the Department's compliance with law and internal policies. The division performs support functions to increase the effectiveness of revenue collection programs in the Department.

The division advises the Director and divisions on legal matters relative to the Department and represents the Department in courts and administrative tribunals. It also conducts external investigations and develops information leading to local prosecution of individuals and businesses suspected of violating state statutes related to taxation, motor vehicle, and driver laws. In addition to external investigations, it conducts internal audits and investigations of the contracted license offices.

The division receives federal grants from the Missouri Department of Transportation's Highway Safety Division and Federal Highway Administration. These grants allow the Department to work case files involving intoxication-related license actions on appeal and chemical refusal cases handled by local prosecuting attorneys. The grants also fund motor fuel tax and odometer and title fraud investigations.

Additional divisional costs are included in the Highway Collections budget unit.

# CORE DECISION ITEM

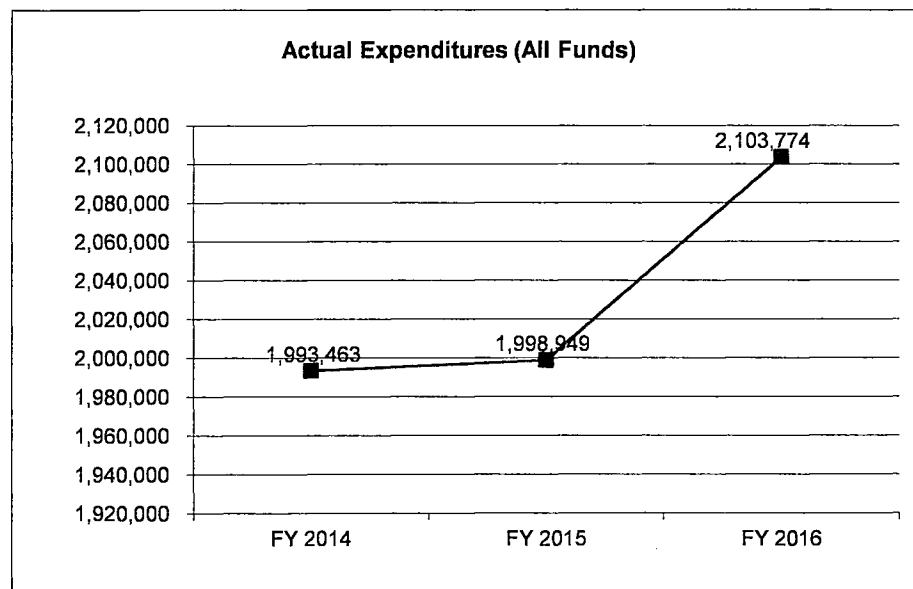
<b>Department of Revenue</b>	<b>Budget Unit</b> <u>86130C</u>
<b>Division of Legal Services</b>	
<b>Core - Legal Services</b>	<b>HB Section</b> <u>4.02</u>

## 3. PROGRAM LISTING (list programs included in this core funding)

Corporate Tax Program	Property Tax Program	Motor Vehicle Dealer Registration Program
Fuel Tax Program	Sales Tax Program	Motor Vehicle Registration Program
Personal Tax Program	Driver License Program	Motor Vehicle Title Program

## 4. FINANCIAL HISTORY

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	2,495,047	2,515,234	2,602,708	0
Less Reverted (All Funds)	(46,152)	(47,213)	(49,721)	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	2,448,895	2,468,021	2,552,987	0
Actual Expenditures (All Funds)	1,993,463	1,998,949	2,103,774	0
Unexpended (All Funds)	455,432	469,072	449,213	0
Unexpended, by Fund:				
General Revenue	45	162	13,542	0
Federal	178,352	275,734	258,867	0
Other	277,035	193,176	176,804	0
	(1)	(1)	(1)	



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

### NOTES:

(1) Additional divisional costs are included in the Department's Highway Collections budget unit.

## CORE RECONCILIATION DETAIL

### DEPARTMENT OF REVENUE

### LEGAL SERVICES

### 5. CORE RECONCILIATION DETAIL

			Budget Class	FTE	GR	Federal	Other	Total	Explanation
<b>TAFP AFTER VETOES</b>									
			PS	56.75	1,531,869	212,654	504,149	2,248,672	
			EE	0.00	155,533	211,154	31,441	398,128	
			<b>Total</b>	<b>56.75</b>	<b>1,687,402</b>	<b>423,808</b>	<b>535,590</b>	<b>2,646,800</b>	
<b>DEPARTMENT CORE ADJUSTMENTS</b>									
Core Reallocation	748	1745	PS	0.00	0	0	0	0	0 Core reallocation.
Core Reallocation	748	1739	PS	0.00	0	0	0	0	0 Core reallocation.
<b>NET DEPARTMENT CHANGES</b>				<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DEPARTMENT CORE REQUEST</b>									
			PS	56.75	1,531,869	212,654	504,149	2,248,672	
			EE	0.00	155,533	211,154	31,441	398,128	
			<b>Total</b>	<b>56.75</b>	<b>1,687,402</b>	<b>423,808</b>	<b>535,590</b>	<b>2,646,800</b>	
<b>GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS</b>									
Core Reduction	1947	6733	PS	(2.00)	0	0	0	0	0 FY18 Core Reduction
<b>NET GOVERNOR CHANGES</b>				<b>(2.00)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>									
			PS	54.75	1,531,869	212,654	504,149	2,248,672	
			EE	0.00	155,533	211,154	31,441	398,128	
			<b>Total</b>	<b>54.75</b>	<b>1,687,402</b>	<b>423,808</b>	<b>535,590</b>	<b>2,646,800</b>	

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>LEGAL SERVICES</b>								
<b>CORE</b>								
ADMIN OFFICE SUPPORT ASSISTANT	15,344	0.43	69,015	1.74	31,015	1.35	31,015	1.35
SR OFFICE SUPPORT ASSISTANT	87,589	3.31	93,022	4.06	93,022	4.06	93,022	4.06
AUDITOR II	15,569	0.39	38,299	1.00	38,299	1.40	38,299	1.40
AUDITOR I	27,159	0.72	19,074	1.40	19,074	1.00	19,074	1.00
EXECUTIVE II	11,826	0.33	13,786	0.38	13,786	0.38	13,786	0.38
ADMINISTRATIVE ANAL I	18,228	0.52	20,085	0.80	20,085	0.80	20,085	0.80
ADMINISTRATIVE ANAL III	243	0.01	0	0.00	0	0.00	0	0.00
INVESTIGATOR II	539,465	13.78	717,768	16.40	675,231	16.40	675,231	16.40
INVESTIGATOR III	133,339	2.90	136,978	3.00	136,978	3.00	136,978	3.00
REVENUE PROCESSING TECH III	134,556	4.59	152,484	5.48	152,484	5.87	152,484	5.87
INVESTIGATION MGR B1	55,554	0.97	57,528	1.00	57,528	1.00	57,528	1.00
INVESTIGATION MGR B3	76,985	1.18	29,885	0.50	29,885	0.50	29,885	0.50
DIVISION DIRECTOR	25,628	0.29	28,792	0.34	28,792	0.34	28,792	0.34
DESIGNATED PRINCIPAL ASST DIV	0	0.00	0	0.00	70,000	1.00	70,000	1.00
ASSOCIATE COUNSEL	165,009	3.49	184,137	2.80	184,137	2.80	184,137	2.80
PARALEGAL	55,630	1.82	75,632	2.38	75,632	2.38	75,632	2.38
LEGAL COUNSEL	40,862	0.94	311,112	7.85	283,649	5.85	283,649	3.85
SENIOR COUNSEL	215,621	3.90	57,367	2.84	67,367	3.84	67,367	3.84
CLERK	942	0.03	0	0.00	0	0.00	0	0.00
MANAGING COUNSEL	179,823	2.64	157,647	3.00	185,647	3.00	185,647	3.00
APPELLATE COUNSEL	46,868	1.00	47,803	1.00	47,803	1.00	47,803	1.00
MISCELLANEOUS TECHNICAL	4,195	0.20	0	0.00	0	0.00	0	0.00
SPECIAL ASST PROFESSIONAL	8,242	0.17	21,268	0.40	21,268	0.40	21,268	0.40
SPECIAL ASST OFFICE & CLERICAL	16,013	0.34	16,990	0.38	16,990	0.38	16,990	0.38
<b>TOTAL - PS</b>	<b>1,874,690</b>	<b>43.95</b>	<b>2,248,672</b>	<b>56.75</b>	<b>2,248,672</b>	<b>56.75</b>	<b>2,248,672</b>	<b>54.75</b>
TRAVEL, IN-STATE	43,095	0.00	34,165	0.00	34,165	0.00	34,165	0.00
TRAVEL, OUT-OF-STATE	16,240	0.00	14,009	0.00	14,009	0.00	14,009	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	91,704	0.00	260,000	0.00	260,000	0.00	260,000	0.00
PROFESSIONAL DEVELOPMENT	39,903	0.00	23,741	0.00	28,741	0.00	28,741	0.00
COMMUNICATION SERV & SUPP	15,721	0.00	19,661	0.00	19,661	0.00	19,661	0.00
PROFESSIONAL SERVICES	6,618	0.00	20,246	0.00	15,246	0.00	15,246	0.00

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>LEGAL SERVICES</b>								
<b>CORE</b>								
M&R SERVICES	7,087	0.00	15,551	0.00	15,551	0.00	15,551	0.00
MOTORIZED EQUIPMENT	0	0.00	1,101	0.00	1,101	0.00	1,101	0.00
OFFICE EQUIPMENT	585	0.00	250	0.00	250	0.00	250	0.00
OTHER EQUIPMENT	7,093	0.00	1,600	0.00	1,600	0.00	1,600	0.00
BUILDING LEASE PAYMENTS	0	0.00	500	0.00	500	0.00	500	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	52	0.00	52	0.00	52	0.00
MISCELLANEOUS EXPENSES	1,038	0.00	7,251	0.00	7,251	0.00	7,251	0.00
<b>TOTAL - EE</b>	<b>229,084</b>	<b>0.00</b>	<b>398,128</b>	<b>0.00</b>	<b>398,128</b>	<b>0.00</b>	<b>398,128</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$2,103,774</b>	<b>43.95</b>	<b>\$2,646,800</b>	<b>56.75</b>	<b>\$2,646,800</b>	<b>56.75</b>	<b>\$2,646,800</b>	<b>54.75</b>
<b>GENERAL REVENUE</b>	<b>\$1,594,102</b>	<b>33.11</b>	<b>\$1,687,402</b>	<b>40.75</b>	<b>\$1,687,402</b>	<b>40.75</b>	<b>\$1,687,402</b>	<b>40.75</b>
<b>FEDERAL FUNDS</b>	<b>\$160,771</b>	<b>2.75</b>	<b>\$423,808</b>	<b>5.00</b>	<b>\$423,808</b>	<b>5.00</b>	<b>\$423,808</b>	<b>3.00</b>
<b>OTHER FUNDS</b>	<b>\$348,901</b>	<b>8.09</b>	<b>\$535,590</b>	<b>11.00</b>	<b>\$535,590</b>	<b>11.00</b>	<b>\$535,590</b>	<b>11.00</b>



## PROGRAM DESCRIPTION

<b>Department of Revenue</b>						<b>HB Section(s): 4.010, 4.020, 4.025</b>
<b>Program Name - Corporate Tax</b>						
<b>Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage</b>						
	<b>Taxation</b>	<b>MV/DL</b>	<b>Admin</b>	<b>Legal</b>	<b>Postage</b>	<b>Total</b>
<b>GR</b>	1,986,427	0	101,517	141,981	74,768	2,304,693
<b>Federal</b>						0
<b>Other</b>						0
<b>Total</b>	1,986,427	0	101,517	141,981	74,768	2,304,693

**1. What does this program do?**

The Corporate Tax Program administers and collects the state's corporate income tax. Corporate tax is authorized by Section 143.072, RSMo, and is a 6.25 percent tax on a corporation's taxable income from Missouri sources. Department staff implements and collects corporate taxes, refunds overpayments, processes business tax registrations, and maintains certain non-financial records related to registered corporations. The Department's collection staff provides technical support to corporations, maintains account information, assists with account resolution and collection activities, and helps delinquent taxpayers. The Department has six compliance offices in Missouri, three compliance offices out of state (Chicago, Dallas, and New York), and employee presence in Georgia and Colorado to promote compliance with Missouri's tax laws.

**2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)**

Chapter 143, RSMo.

**3. Are there federal matching requirements? If yes, please explain.**

No

**4. Is this a federally mandated program? If yes, please explain.**

No

**5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.**

**Program Expenditure History**

Fiscal Year	GR	FEDERAL	OTHER	TOTAL
FY 2014 Actual	2,208,508	0	0	2,208,508
FY 2015 Actual	2,170,379	0	0	2,170,379
FY 2016 Actual	2,304,693	0	0	2,304,693
FY 2017 Planned	2,315,000	0	0	2,315,000

## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): <u>4.010, 4.020, 4.025</u></b>									
<b>Program Name - Corporate Tax</b>										
<b>Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage</b>										
<b>6. What are the sources of the "Other " funds?</b> N/A  Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.										
<b>7a. Provide an effectiveness measure.</b> Revenue generated (millions) (net of refunds) <table style="margin-left: 40px; margin-top: 10px;"> <tr> <td style="text-align: center;">FY 2014</td> <td style="text-align: center;">FY 2015</td> <td style="text-align: center;">FY 2016</td> </tr> <tr> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td style="text-align: center;">\$396.0</td> <td style="text-align: center;">\$435.0</td> <td style="text-align: center;">\$298.5</td> </tr> </table>		FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	\$396.0	\$435.0	\$298.5
FY 2014	FY 2015	FY 2016								
Actual	Actual	Actual								
\$396.0	\$435.0	\$298.5								
<b>7b. Provide an efficiency measure.</b> N/A										
<b>7c. Provide the number of clients/individuals served, if applicable.</b> Number of returns processed <table style="margin-left: 40px; margin-top: 10px;"> <tr> <td style="text-align: center;">FY 2014</td> <td style="text-align: center;">FY 2015</td> <td style="text-align: center;">FY 2016</td> </tr> <tr> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td style="text-align: center;">171,264</td> <td style="text-align: center;">148,798</td> <td style="text-align: center;">159,704</td> </tr> </table>		FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	171,264	148,798	159,704
FY 2014	FY 2015	FY 2016								
Actual	Actual	Actual								
171,264	148,798	159,704								
<b>7d. Provide a customer satisfaction measure, if available.</b> N/A										

## PROGRAM DESCRIPTION

Department of Revenue					HB Section(s): 4.005, 4.010, 4.020, 4.025
Program Name - Fuel Tax					
Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage					
	Taxation	Admin	Legal	Postage	Total
GR					
FEDERAL			44,028		44,028
OTHER	258,971	69,278	38,176	5,927	372,352
TOTAL	258,971	69,278	82,204	5,927	416,380

### 1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

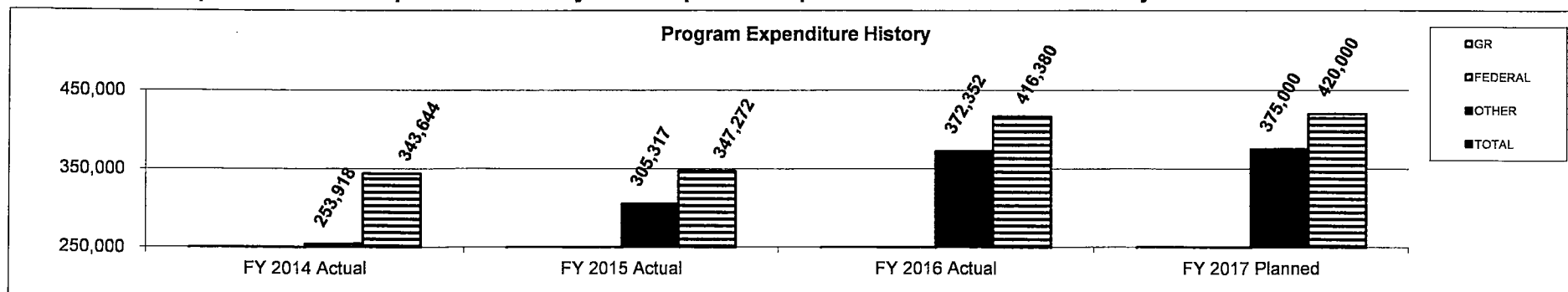
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): 4.005, 4.010, 4.020, 4.025</b>																				
<b>Program Name - Fuel Tax</b>																					
<b>Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage</b>																					
<b>6. What are the sources of the "Other " funds?</b> State Highways and Transportation Department Fund (0644)  Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.																					
<b>7a. Provide an effectiveness measure.</b> Revenue generated (millions) (before refunds) <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td style="text-align: center;">FY 2014</td> <td style="text-align: center;">FY 2015</td> <td style="text-align: center;">FY 2016</td> </tr> <tr> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td style="text-align: center; border-top: 1px solid black;">\$704.9</td> <td style="text-align: center; border-top: 1px solid black;">\$704.8</td> <td style="text-align: center; border-top: 1px solid black;">\$725.9</td> </tr> </table>		FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	\$704.9	\$704.8	\$725.9											
FY 2014	FY 2015	FY 2016																			
Actual	Actual	Actual																			
\$704.9	\$704.8	\$725.9																			
<b>7b. Provide an efficiency measure.</b> Number of days from receipt to deposit <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td style="text-align: center;">FY 2014</td> <td style="text-align: center;">FY 2015</td> <td style="text-align: center;">FY 2016</td> </tr> <tr> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td style="text-align: center; border-top: 1px solid black;">1.0</td> <td style="text-align: center; border-top: 1px solid black;">1.0</td> <td style="text-align: center; border-top: 1px solid black;">1.0</td> </tr> </table>		FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	1.0	1.0	1.0											
FY 2014	FY 2015	FY 2016																			
Actual	Actual	Actual																			
1.0	1.0	1.0																			
<b>7c. Provide the number of clients/individuals served, if applicable.</b> Number of returns filed <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td style="width: 10%;"></td> <td style="text-align: center;">FY 2014</td> <td style="text-align: center;">FY 2015</td> <td style="text-align: center;">FY 2016</td> </tr> <tr> <td></td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td>Paper</td> <td style="text-align: center; border-top: 1px solid black;">7,044</td> <td style="text-align: center; border-top: 1px solid black;">6,897</td> <td style="text-align: center; border-top: 1px solid black;">6,821</td> </tr> <tr> <td>EDI</td> <td style="text-align: center; border-top: 1px solid black;">1,702</td> <td style="text-align: center; border-top: 1px solid black;">2,009</td> <td style="text-align: center; border-top: 1px solid black;">1,962</td> </tr> <tr> <td>Total</td> <td style="text-align: center; border-top: 1px solid black;">8,746</td> <td style="text-align: center; border-top: 1px solid black;">8,906</td> <td style="text-align: center; border-top: 1px solid black;">8,783</td> </tr> </table>			FY 2014	FY 2015	FY 2016		Actual	Actual	Actual	Paper	7,044	6,897	6,821	EDI	1,702	2,009	1,962	Total	8,746	8,906	8,783
	FY 2014	FY 2015	FY 2016																		
	Actual	Actual	Actual																		
Paper	7,044	6,897	6,821																		
EDI	1,702	2,009	1,962																		
Total	8,746	8,906	8,783																		
<b>7d. Provide a customer satisfaction measure, if available.</b> N/A																					

## PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): 4.010, 4.020, 4.025
Program Name - Personal Tax						
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage						
	Taxation	MV/DL	Admin	Legal	Postage	Total
GR	6,692,835	0	815,783	656,772	3,419,494	11,584,884
Federal						0
Other						0
Total	6,692,835	0	815,783	656,772	3,419,494	11,584,884

### 1. What does this program do?

The Personal Tax Program administers and collects individual income tax primarily on the taxable income of Missouri residents. The Department also collects income tax on taxable income earned in Missouri by non-residents. Section 143.011, RSMO, authorizes the tax, a graduated rate from 1.5 percent to 6 percent of taxable income. Program staff implements, processes, and collects individual income taxes, refunds overpayments, processes registrations, and maintains certain records related to businesses that must report withholding of income taxes. The Department's collection staff provides technical support, maintains account information, assists with account resolution and collection activities, and aids delinquent taxpayers in resolving accounts. The staff handles lien filing, refers collection cases to local prosecuting attorneys, and makes referrals to collection agencies.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

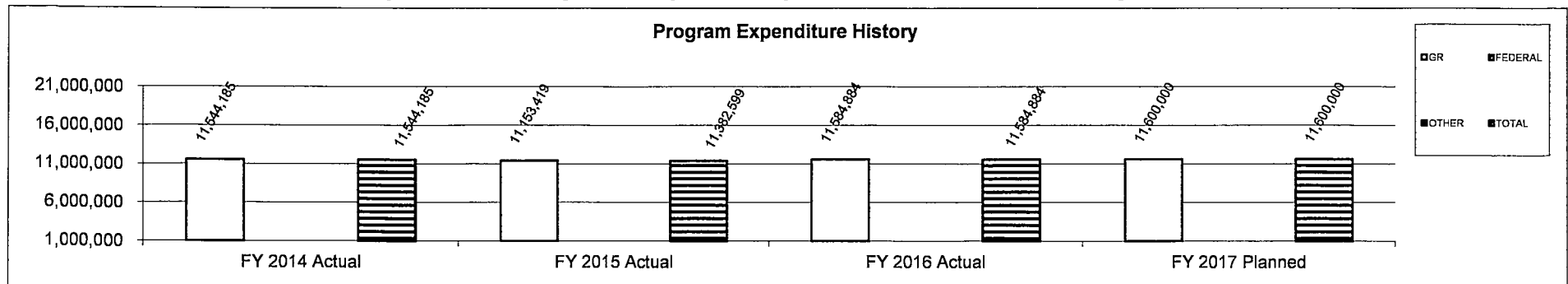
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



# PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): 4.010, 4.020, 4.025</b>																				
<b>Program Name - Personal Tax</b>																					
<b>Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage</b>																					
<b>6. What are the sources of the "Other " funds?</b> N/A  Footnote - The FY2014, FY2015 and FY2016 Actual and FY2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY2007.																					
<b>7a. Provide an effectiveness measure.</b> Revenue generated (net of refunds) (in billions) <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td></td> <td style="text-align: center;">FY 2014</td> <td style="text-align: center;">FY 2015</td> <td style="text-align: center;">FY 2016</td> </tr> <tr> <td></td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td></td> <td style="text-align: center;">\$5.4</td> <td style="text-align: center;">\$5.9</td> <td style="text-align: center;">\$6.0</td> </tr> </table>			FY 2014	FY 2015	FY 2016		Actual	Actual	Actual		\$5.4	\$5.9	\$6.0								
	FY 2014	FY 2015	FY 2016																		
	Actual	Actual	Actual																		
	\$5.4	\$5.9	\$6.0																		
<b>7b. Provide an efficiency measure.</b> N/A																					
<b>7c. Provide the number of clients/individuals served, if applicable.</b> Number of individual income tax returns processed (in millions) <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td></td> <td style="text-align: center;">FY 2014</td> <td style="text-align: center;">FY 2015</td> <td style="text-align: center;">FY 2016</td> </tr> <tr> <td></td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">2.85</td> <td style="text-align: center;">3.00</td> <td style="text-align: center;">3.10</td> </tr> <tr> <td>Paper</td> <td style="text-align: center;">0.56</td> <td style="text-align: center;">0.55</td> <td style="text-align: center;">0.57</td> </tr> <tr> <td>Electronic</td> <td style="text-align: center;">2.25</td> <td style="text-align: center;">2.45</td> <td style="text-align: center;">2.53</td> </tr> </table>			FY 2014	FY 2015	FY 2016		Actual	Actual	Actual	Total	2.85	3.00	3.10	Paper	0.56	0.55	0.57	Electronic	2.25	2.45	2.53
	FY 2014	FY 2015	FY 2016																		
	Actual	Actual	Actual																		
Total	2.85	3.00	3.10																		
Paper	0.56	0.55	0.57																		
Electronic	2.25	2.45	2.53																		
<b>7d. Provide a customer satisfaction measure, if available.</b> N/A																					

## PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): 4.010, 4.020, 4.025
Program Name - Property Tax Credit						
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage						
	Taxation	MV/DL	Admin	Legal	Postage	Total
GR	722,265	0	52,953	20,310	30,536	826,064
Federal						0
Other						0
Total	722,265	0	52,953	20,310	30,536	826,064

### 1. What does this program do?

The Property Tax Credit (PTC) Program was established in Chapter 135 by the General Assembly in 1973. Persons are eligible to file a PTC claim under Sections 135.010 to 135.035, RSMo, if they meet all of the qualifications outlined in these sections. The PTC is a credit allowed to offset the cost of property taxes or rent paid on property subject to property tax by taxpayers who meet the household income limitations and are either 65 years of age or older, 100 percent disabled as a result of military service, 100 percent disabled, or has reached the age of 60 on or before the last day of the calendar year and is receiving surviving spouse Social Security benefits.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 135.010 to 135.035, RSMo.

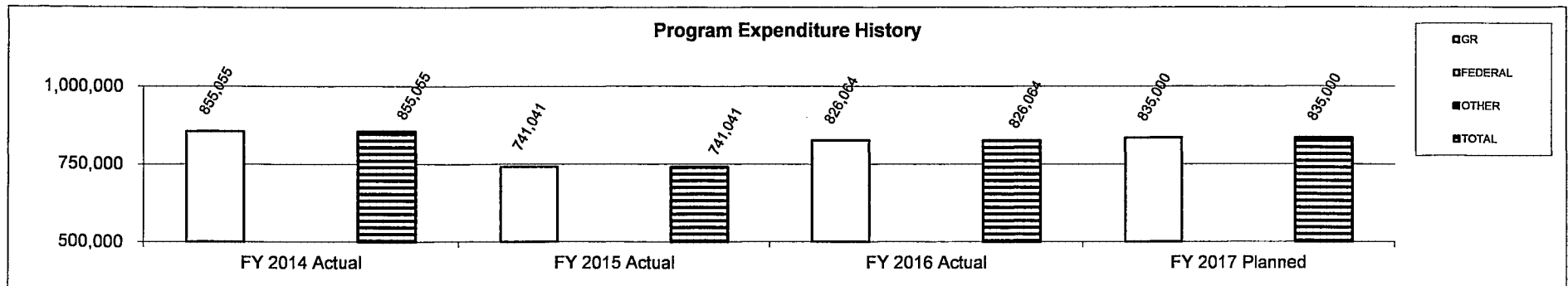
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): 4.010, 4.020, 4.025</b>												
<b>Program Name - Property Tax Credit</b>													
<b>Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage</b>													
<b>6. What are the sources of the "Other " funds?</b> <p>N/A</p> <p>Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.</p>													
<b>7a. Provide an effectiveness measure.</b> <p>N/A</p>													
<b>7b. Provide an efficiency measure.</b> <p>Number of days to process claims</p> <table style="margin-left: 40px; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">FY 2014 Actual</th> <th style="text-align: center;">FY 2015 Actual</th> <th style="text-align: center;">FY 2016 Actual</th> </tr> </thead> <tbody> <tr> <td>Paper</td> <td style="text-align: center;">2.98</td> <td style="text-align: center;">3.82</td> <td style="text-align: center;">3.10</td> </tr> <tr> <td>Electronic</td> <td style="text-align: center;">2.98</td> <td style="text-align: center;">3.82</td> <td style="text-align: center;">3.10</td> </tr> </tbody> </table>			FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	Paper	2.98	3.82	3.10	Electronic	2.98	3.82	3.10
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual										
Paper	2.98	3.82	3.10										
Electronic	2.98	3.82	3.10										
<b>7c. Provide the number of clients/individuals served, if applicable.</b> <p>Number of claims processed</p> <table style="margin-left: 40px; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">FY 2014 Actual</th> <th style="text-align: center;">FY 2015 Actual</th> <th style="text-align: center;">FY 2016 Actual</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">249,751</td> <td style="text-align: center;">238,050</td> <td style="text-align: center;">232,734</td> </tr> </tbody> </table>			FY 2014 Actual	FY 2015 Actual	FY 2016 Actual		249,751	238,050	232,734				
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual										
	249,751	238,050	232,734										
<b>7d. Provide a customer satisfaction measure, if available.</b> <p>N/A</p>													



## PROGRAM DESCRIPTION

<b>Department of Revenue</b>						<b>HB Section(s): 4.010, 4.020, 4.025</b>	
<b>Program Name - Sales and Use Tax</b>							
<b>Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage</b>							
	<b>Taxation</b>	<b>MV/DL</b>	<b>Admin</b>	<b>Legal</b>	<b>Postage</b>	<b>Total</b>	
<b>GR</b>	<b>9,329,681</b>	<b>0</b>	<b>819,133</b>	<b>794,535</b>	<b>675,885</b>	<b>11,619,234</b>	
<b>Federal</b>						<b>0</b>	
<b>Other</b>	<b>620,433</b>		<b>156,025</b>	<b>151,340</b>	<b>128,740</b>	<b>1,056,538</b>	
<b>Total</b>	<b>9,950,114</b>	<b>0</b>	<b>975,158</b>	<b>945,875</b>	<b>804,625</b>	<b>12,675,772</b>	

1. **What does this program do?**  

The Sales Tax Program administers and collects Missouri's sales and use taxes. Section 144.020, RSMo, authorizes a general sales tax, a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Section 144.610, RSMo, authorizes a general use tax, a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming the property within the state. Two additional sales and use taxes have been approved by voters and are authorized by Article IV, Section 43 and Article IV, Section 47 of the Missouri Constitution: a one-eighth of 1 percent Conservation sales and use tax and a one-tenth of 1 percent Parks, Soils, and Water Conservation sales and use tax. Also, Section 144.701, RSMo, authorizes a 1 percent Education sales and use tax. Program staff provides a variety of administrative and customer service functions. On the administrative side, staff implements, collects, and distributes local sales taxes and refunds overpayments of sales/use taxes. Staff also processes registration applications, updates information for businesses that report sales/use taxes, handle lien filings, assists in the collections or makes collection case referrals to local prosecuting attorneys and collection agencies, tax clearances, and debt offsets. Seven Missouri compliance offices and three out-of-state compliance offices conduct audits of taxpayers' sales and use returns. The Department educates its constituencies by participating at conferences, educational seminars, one-on-one meetings, and through its website.
  
2. **What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)**  

Chapter 144, RSMo
  
3. **Are there federal matching requirements? If yes, please explain.**  

No
  
4. **Is this a federally mandated program? If yes, please explain.**  

No

## PROGRAM DESCRIPTION

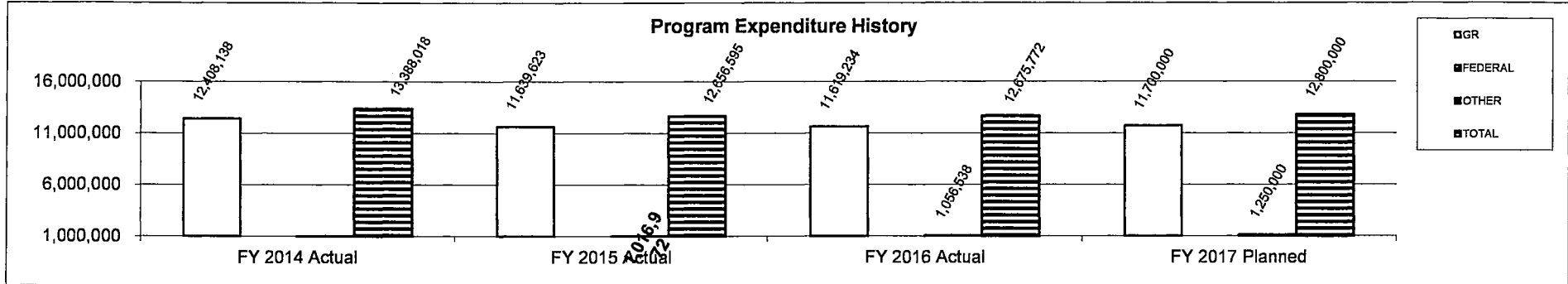
Department of Revenue

HB Section(s): 4.010, 4.020, 4.025

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other " funds?

Conservation Fund (0609)

Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in billions) (General Revenue only before refunds)

FY 2014	FY 2015	FY 2016
Actual	Actual	Actual
\$1.96	\$2.00	\$2.10

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2014	FY 2015	FY 2016
Actual	Actual	Actual
1.30	0.83	1.00

## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): 4.010, 4.020, 4.025</b>									
<b>Program Name - Sales and Use Tax</b>										
<b>Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage</b>										
 <b>7c. Provide the number of clients/individuals served, if applicable.</b> Number of sales and use tax returns processed <table style="margin-left: 40px; border-collapse: collapse;"><tr><td style="text-align: center;">FY 2014</td><td style="text-align: center;">FY 2015</td><td style="text-align: center;">FY 2016</td></tr><tr><td style="text-align: center;">Actual</td><td style="text-align: center;">Actual</td><td style="text-align: center;">Actual</td></tr><tr><td style="text-align: center;">703,062</td><td style="text-align: center;">705,116</td><td style="text-align: center;">706,925</td></tr></table>		FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	703,062	705,116	706,925
FY 2014	FY 2015	FY 2016								
Actual	Actual	Actual								
703,062	705,116	706,925								
 <b>7d. Provide a customer satisfaction measure, if available.</b> N/A										

## PROGRAM DESCRIPTION

Department of Revenue	HB Section(s): <u>4.005, 4.015, 4.020, 4.025</u>
Program Name - Driver License	
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage	

	MV/DL	Taxation	Admin	Legal	Postage	Total
GR	2,588,649	0	332,356	117,337	643,474	3,681,816
Federal	0	0	0	60,447	0	60,447
Other	1,353,247	0	21,214	1,600,059	41,073	3,015,593
Total	3,941,896	0	353,570	1,777,843	684,547	6,757,856

### 1. What does this program do?

The Driver License program collects fees and taxes and enforces state laws for the following activities: 1) issuing commercial and non-commercial driver licenses, nondriver licenses, and permits; 2) suspending, revoking, and disqualifying driver licenses; and 3) processing and maintaining records related to traffic violation point assessments, the administrative driving while intoxicated (DWI) and abuse-and-lose laws for alcohol and drug offenses, failure to appear in court for traffic violations, the safety responsibility (mandatory insurance) laws for uninsured motorists, and a variety of court-ordered driver license suspensions.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 302 and 303; Section 211.031; Section 304.070; Section 304.351; Section 311.325; Sections 454.1000 - 454.1018; Sections 544.045 - 544.046; Section 577.041; Sections 577.500 - 577.510; and Sections 577.600 - 577.614.

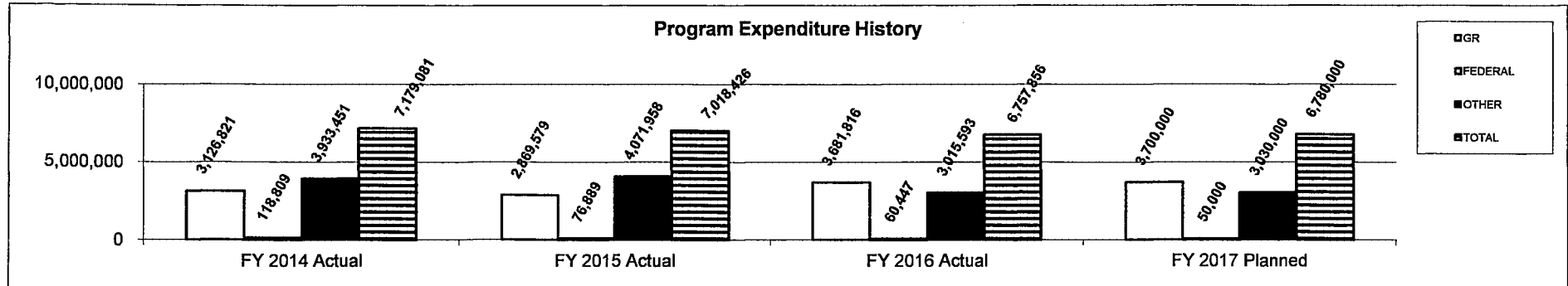
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): 4.005, 4.015, 4.020, 4.025</b>																								
<b>Program Name - Driver License</b>																									
<b>Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage</b>																									
<p><b>6. What are the sources of the "Other " funds?</b></p> <p>State Highways and Transportation Department Fund (0644)</p> <p>Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.</p>																									
<p><b>7a. Provide an effectiveness measure.</b></p> <p>Revenue generated (in millions)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">FY 2014 Actual</th> <th style="text-align: center;">FY 2015 Actual</th> <th style="text-align: center;">FY 2016 Actual</th> </tr> </thead> <tbody> <tr> <td>Issuance</td> <td style="text-align: right;">\$16.0</td> <td style="text-align: right;">\$18.4</td> <td style="text-align: right;">\$17.7</td> </tr> <tr> <td>Reinstatement</td> <td style="text-align: right;">\$2.6</td> <td style="text-align: right;">\$2.6</td> <td style="text-align: right;">\$1.7</td> </tr> </tbody> </table>			FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	Issuance	\$16.0	\$18.4	\$17.7	Reinstatement	\$2.6	\$2.6	\$1.7												
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<p><b>7b. Provide an efficiency measure.</b></p> <p>N/A</p>																									
<p><b>7c. Provide the number of clients/individuals served, if applicable.</b></p> <p>Number of licenses produced</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">FY 2014 Actual</th> <th style="text-align: center;">FY 2015 Actual</th> <th style="text-align: center;">FY 2016 Actual</th> </tr> </thead> <tbody> <tr> <td>Initial</td> <td style="text-align: right;">355,375</td> <td style="text-align: right;">366,779</td> <td style="text-align: right;">379,425</td> </tr> <tr> <td>Renewal</td> <td style="text-align: right;">657,488</td> <td style="text-align: right;">818,092</td> <td style="text-align: right;">743,615</td> </tr> <tr> <td>Non-driver</td> <td style="text-align: right;">183,631</td> <td style="text-align: right;">189,486</td> <td style="text-align: right;">197,174</td> </tr> <tr> <td>Duplicate</td> <td style="text-align: right;">218,630</td> <td style="text-align: right;">225,784</td> <td style="text-align: right;">245,484</td> </tr> <tr> <td>Total</td> <td style="text-align: right;">1,415,124</td> <td style="text-align: right;">1,600,141</td> <td style="text-align: right;">1,565,698</td> </tr> </tbody> </table>			FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	Initial	355,375	366,779	379,425	Renewal	657,488	818,092	743,615	Non-driver	183,631	189,486	197,174	Duplicate	218,630	225,784	245,484	Total	1,415,124	1,600,141	1,565,698
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<p><b>7d. Provide a customer satisfaction measure, if available.</b></p> <p>N/A</p>																									

## PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): 4.015, 4.020, 4.025
Program Name - Motor Vehicle Dealer Registration						
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services						
	MV/DL	Taxation	Admin	Legal	Postage	Total
GR	48,392					48,392
Federal						0
Other	390,804	0	54,315	355,432	16,298	816,849
Total	439,196	0	54,315	355,432	16,298	865,241

### 1. What does this program do?

The Dealer Registration Program is responsible for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers. Department staff responds to dealer inquiries about state regulations, issues annual dealership license plates, and records sales volume information to ensure compliance with state regulations.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.550 through 301.573, RSMo.

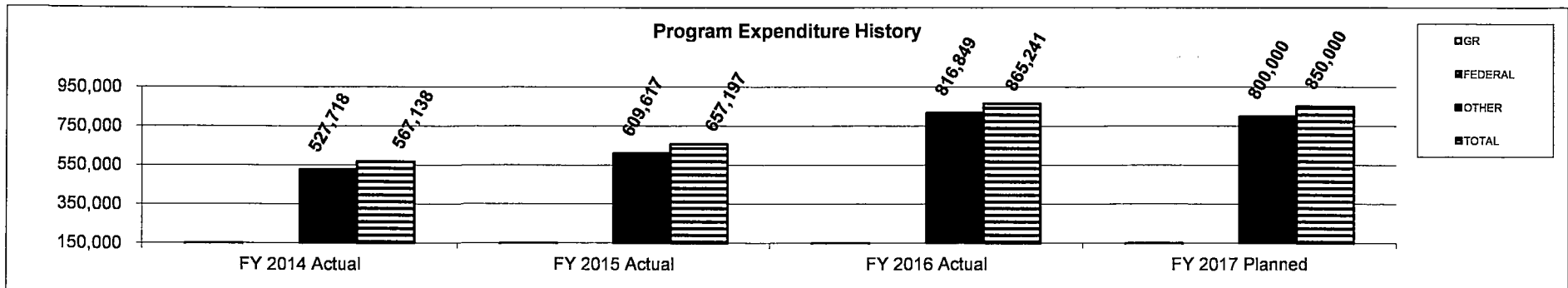
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): 4.015, 4.020, 4.025</b>									
<b>Program Name - Motor Vehicle Dealer Registration</b>										
<b>Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services</b>										
<b>6. What are the sources of the "Other " funds?</b> State Highways and Transportation Department Fund (0644) and Motor Vehicle Commission Fund (0588)  Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.										
<b>7a. Provide an effectiveness measure.</b> Total revenue collected <table style="margin-left: 40px; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;">FY 2014</th> <th style="text-align: center;">FY 2015</th> <th style="text-align: center;">FY 2016</th> </tr> <tr> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">\$961,383</td> <td style="text-align: right;">\$1,020,585</td> <td style="text-align: right;">\$1,202,844</td> </tr> </tbody> </table>		FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	\$961,383	\$1,020,585	\$1,202,844
FY 2014	FY 2015	FY 2016								
Actual	Actual	Actual								
\$961,383	\$1,020,585	\$1,202,844								
<b>7b. Provide an efficiency measure.</b> N/A										
<b>7c. Provide the number of clients/individuals served, if applicable.</b> Total number of dealerships licensed <table style="margin-left: 40px; margin-top: 10px;"> <thead> <tr> <th style="text-align: center;">FY 2014</th> <th style="text-align: center;">FY 2015</th> <th style="text-align: center;">FY 2016</th> </tr> <tr> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> </thead> <tbody> <tr> <td style="text-align: right;">5,917</td> <td style="text-align: right;">5,785</td> <td style="text-align: right;">5,725</td> </tr> </tbody> </table>		FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	5,917	5,785	5,725
FY 2014	FY 2015	FY 2016								
Actual	Actual	Actual								
5,917	5,785	5,725								
<b>7d. Provide a customer satisfaction measure, if available.</b> N/A										

## PROGRAM DESCRIPTION

Department of Revenue				HB Section(s): 4.005, 4.015, 4.020, 4.025		
Program Name - Motor Vehicle Registration						
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division. Postage						
	MV/DL	Taxation	Admin	Legal	Postage	Total
GR	1,590,269	0	32,262	3,116	79,903	1,705,550
Federal						0
Other	3,603,466	0	505,431	48,812	1,251,811	5,409,520
Total	5,193,735	0	537,693	51,928	1,331,714	7,115,070

### 1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for motor vehicles, trailers, marine craft, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the online registration renewal system, plates.mo.gov. The staff also orders, maintains, and audits the license plate, certificate of number, and tab inventories.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 301 and 306 and Sections 32.300, 303.026, 307.350, 307.353, and 307.355.

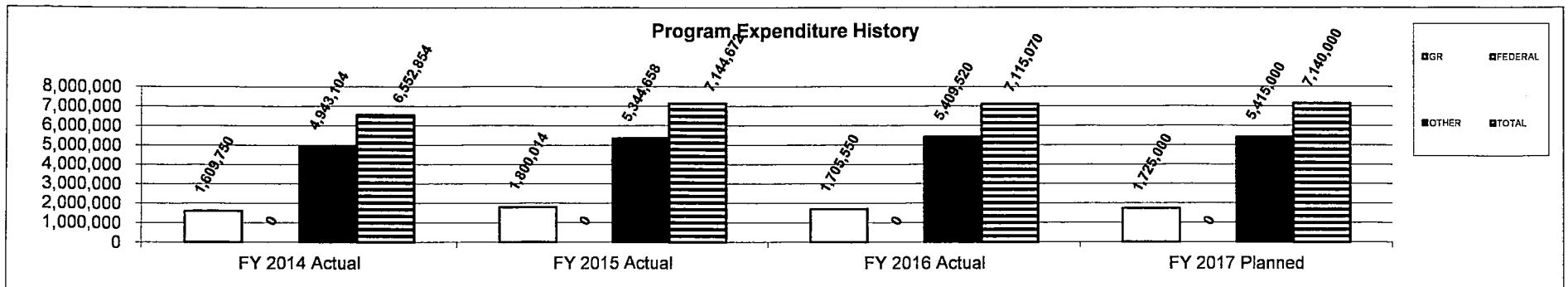
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.





# **PROGRAM DESCRIPTION**

<b>Department of Revenue</b>	<b>HB Section(s): 4.005, 4.015, 4.020, 4.025</b>																												
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FY 2014	FY 2015	FY 2016																											
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<b>7c. Provide the number of clients/individuals served, if applicable.</b> Number of registrations produced <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td></td> <td style="text-align: center;">FY 2014</td> <td style="text-align: center;">FY 2015</td> <td style="text-align: center;">FY 2016</td> </tr> <tr> <td></td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td>Motor Vehicle - Annual (in millions)</td> <td style="text-align: center; border-top: 1px solid black;">2.08</td> <td style="text-align: center; border-top: 1px solid black;">2.08</td> <td style="text-align: center; border-top: 1px solid black;">2.09</td> </tr> <tr> <td>Motor Vehicle - Biennial (in millions)</td> <td style="text-align: center;">1.63</td> <td style="text-align: center;">1.88</td> <td style="text-align: center;">1.90</td> </tr> <tr> <td>Trailer</td> <td style="text-align: center;">358,984</td> <td style="text-align: center;">370,061</td> <td style="text-align: center;">390,257</td> </tr> <tr> <td>Marine craft</td> <td style="text-align: center;">121,870</td> <td style="text-align: center;">122,531</td> <td style="text-align: center;">124,517</td> </tr> <tr> <td>All-Terrain Vehicles</td> <td style="text-align: center;">24,458</td> <td style="text-align: center;">23,414</td> <td style="text-align: center;">22,679</td> </tr> </table>			FY 2014	FY 2015	FY 2016		Actual	Actual	Actual	Motor Vehicle - Annual (in millions)	2.08	2.08	2.09	Motor Vehicle - Biennial (in millions)	1.63	1.88	1.90	Trailer	358,984	370,061	390,257	Marine craft	121,870	122,531	124,517	All-Terrain Vehicles	24,458	23,414	22,679
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## PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): <u>4.005, 4.015, 4.020, 4.025</u>
Program Name - Motor Vehicle Title						
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage						
	MV/DL	Taxation	Admin	Legal	Postage	Total
GR	836,323	0	22,913	23,393	54,045	936,674
Federal						0
Other	2,861,917	0	358,964	366,491	846,702	4,434,074
Total	3,698,240	0	381,877	389,884	900,747	5,370,748

### 1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintain the lienholder and notice of sale systems for lienholders to file a notice of lien and sellers to file a notice of sale.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 301 and 306 and Sections 144.070, 144.440, 407.536, 454.516, and 700.320 through 700.380.

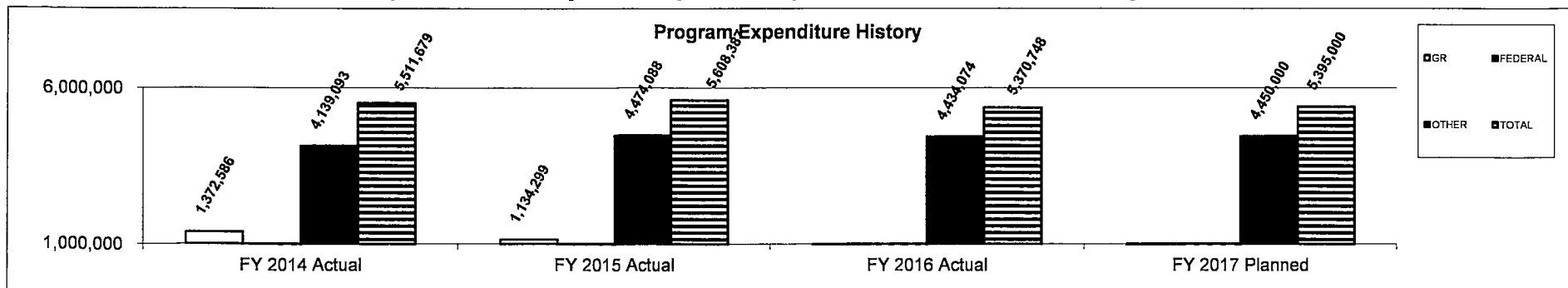
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): 4.005, 4.015, 4.020, 4.025</b>									
<b>Program Name - Motor Vehicle Title</b>										
<b>Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage</b>										
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FY 2014	FY 2015	FY 2016								
Actual	Actual	Actual								
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<p><b>7b. Provide an efficiency measure.</b></p> <p>N/A</p>										
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FY 2014	FY 2015	FY 2016								
Actual	Actual	Actual								
1.99	2.04	2.09								
<p><b>7d. Provide a customer satisfaction measure, if available.</b></p> <p>N/A</p>										

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# **ADMINISTRATION DIVISION**

# DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>ADMINISTRATION DIVISION</b>									
<b>CORE</b>									
PERSONAL SERVICES									
GENERAL REVENUE	1,147,002	31.57	1,144,666	36.04	1,144,666	36.04	1,144,666	36.04	
DEPT OF REVENUE	36,927	1.12	54,234	1.74	54,234	1.74	54,234	1.74	
CHILD SUPPORT ENFORCEMENT FUND	22,969	0.68	26,064	0.88	26,064	0.88	26,064	0.88	
TOTAL - PS	1,206,898	33.37	1,224,964	38.66	1,224,964	38.66	1,224,964	38.66	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	202,730	0.00	211,326	0.00	211,326	0.00	211,326	0.00	
DEPT OF REVENUE	2,335,137	0.00	3,470,006	0.00	3,470,006	0.00	3,470,006	0.00	
CHILD SUPPORT ENFORCEMENT FUND	1,343,257	0.00	2,089,841	0.00	2,089,841	0.00	2,089,841	0.00	
TOTAL - EE	3,881,124	0.00	5,771,173	0.00	5,771,173	0.00	5,771,173	0.00	
TOTAL	5,088,022	33.37	6,996,137	38.66	6,996,137	38.66	6,996,137	38.66	
GRAND TOTAL	\$5,088,022	33.37	\$6,996,137	38.66	\$6,996,137	38.66	\$6,996,137	38.66	

# CORE DECISION ITEM

Department of Revenue	Budget Unit	86135C
Division of Administration		
Core - Administration	HB Section	4.025

## 1. CORE FINANCIAL SUMMARY

FY 2018 Budget Request					FY 2018 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	1,144,666	54,234	26,064	1,224,964		PS	1,144,666	54,234	26,064	1,224,964	
EE	211,326	3,470,006	2,089,841	5,771,173		EE	211,326	3,470,006	2,089,841	5,771,173	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	1,355,992	3,524,240	2,115,905	6,996,137		Total	1,355,992	3,524,240	2,115,905	6,996,137	
FTE	36.04	1.74	0.88	38.66		FTE	36.04	1.74	0.88	38.66	
Est. Fringe	683,994	32,742	16,187	732,922		Est. Fringe	683,994	32,742	16,187	732,922	
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.						Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					

Other Funds: Child Support Enforcement (0169)

Other Funds: Child Support Enforcement (0169)

## 2. CORE DESCRIPTION

The Administration Division performs administrative support functions to increase the effectiveness of revenue collection and motor vehicle and driver license programs in the Department of Revenue. The division is responsible for providing fiscal services to the Department and other governmental agencies in the areas of finance, accounting, depositing and cashing of state and non-state revenues, investing and collateralizing non-state revenue collections, accounts payable, and providing strong internal control by performing reconciliations and reviews, and preparing financial statements and reports.

The division is also responsible for providing support to its employees through payroll processing, policy and employment law guidance, recruitment, training and communication functions to maintain effective employee relations. This division also coordinates external communications by creating taxpayer educational videos, updating internet content, and involvement with community outreach efforts.

The division also provides service and support in the areas of form development, policy administration, procurement, mail processing, archiving, stores, inventory distribution, delivery services, and coordinates Department leasing.

The division's federal funds are associated with the oversight of the child support collection services contract. In conjunction with the Missouri Department of Social Services (DSS), the division administers the contract which receipts and disburses child support payments. The DSS is responsible for the grant application, award and administration. The cost is split between the federal (66 percent) and state (34 percent) governments. The DOR reports its cost to DSS on a quarterly basis.

Additional divisional costs are included in the Highway Collections budget unit.

# CORE DECISION ITEM

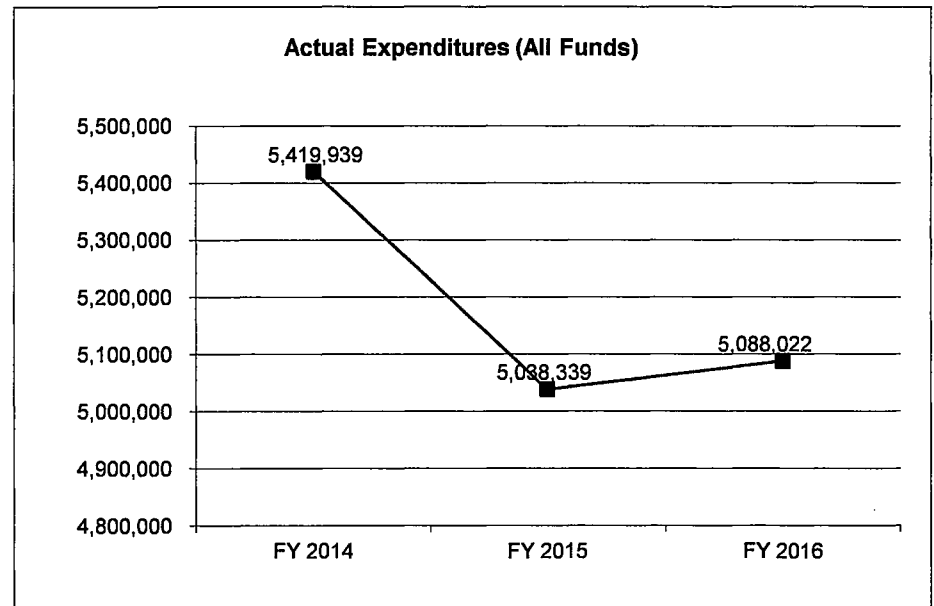
<b>Department of Revenue</b>	<b>Budget Unit</b>	<b>86135C</b>
<b>Division of Administration</b>		
<b>Core - Administration</b>	<b>HB Section</b>	<b>4.025</b>

## 3. PROGRAM LISTING (list programs included in this core funding)

Child Support Program	Personal Tax Program	Driver License Program	Motor Vehicle Title Program
Corporate Tax Program	Property Tax Program	Motor Vehicle Dealer Registration Program	
Fuel Tax Program	Sales Tax Program	Motor Vehicle Registration Program	

## 4. FINANCIAL HISTORY

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	10,013,326	6,965,360	6,997,114	0
Less Reverted (All Funds)	(41,285)	(6,340)	(6,340)	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	9,972,041	6,959,020	6,990,774	0
Actual Expenditures (All Funds)	5,419,939	5,038,339	5,088,022	0
Unexpended (All Funds)	4,552,102	1,920,681	1,902,752	0
Unexpended, by Fund:				
General Revenue	530	282	2,473	0
Federal	3,431,053	1,162,154	1,151,112	0
Other	1,120,519	758,245	749,167	0
	(1), (2)	(1), (2)	(1), (2)	



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

### NOTES:

(1) Additional divisional costs are included in the Department's Highway Collections budget unit.

(2) Federal and Other funds lapse relate to the Child Support Enforcement collections services contract.



**CORE RECONCILIATION DETAIL**

**DEPARTMENT OF REVENUE**  
**ADMINISTRATION DIVISION**

**5. CORE RECONCILIATION DETAIL**

				<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>										
				PS	38.66	1,144,666	54,234	26,064	1,224,964	
				EE	0.00	211,326	3,470,006	2,089,841	5,771,173	
				<b>Total</b>	<b>38.66</b>	<b>1,355,992</b>	<b>3,524,240</b>	<b>2,115,905</b>	<b>6,996,137</b>	
<b>DEPARTMENT CORE ADJUSTMENTS</b>										
Core Reallocation	725	3644		PS	0.00	0	0	0	(0)	Core reallocation
Core Reallocation	725	3646		PS	0.00	0	0	0	(0)	Core reallocation
Core Reallocation	725	1751		PS	0.00	0	0	0	0	Core reallocation
<b>NET DEPARTMENT CHANGES</b>					<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DEPARTMENT CORE REQUEST</b>										
				PS	38.66	1,144,666	54,234	26,064	1,224,964	
				EE	0.00	211,326	3,470,006	2,089,841	5,771,173	
				<b>Total</b>	<b>38.66</b>	<b>1,355,992</b>	<b>3,524,240</b>	<b>2,115,905</b>	<b>6,996,137</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>										
				PS	38.66	1,144,666	54,234	26,064	1,224,964	
				EE	0.00	211,326	3,470,006	2,089,841	5,771,173	
				<b>Total</b>	<b>38.66</b>	<b>1,355,992</b>	<b>3,524,240</b>	<b>2,115,905</b>	<b>6,996,137</b>	

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>ADMINISTRATION DIVISION</b>								
<b>CORE</b>								
ADMIN OFFICE SUPPORT ASSISTANT	70,111	2.43	74,216	2.40	74,216	2.80	74,216	2.80
PRINTING/MAIL TECHNICIAN I	164,433	6.56	159,745	6.85	159,745	8.85	159,745	8.85
PRINTING/MAIL TECHNICIAN II	99,444	3.48	97,516	3.15	97,516	4.15	97,516	4.15
PRINTING/MAIL TECHNICIAN IV	14,020	0.39	15,645	0.38	15,645	0.38	15,645	0.38
PRINTING/MAIL CUSTOMER SVC REP	17,874	0.47	22,068	0.38	22,068	0.38	22,068	0.38
STOREKEEPER I	9,181	0.35	11,761	0.17	11,761	0.17	11,761	0.17
SUPPLY MANAGER I	12,485	0.33	14,549	0.38	14,549	0.38	14,549	0.38
PROCUREMENT OFCR II	12,413	0.28	18,663	0.38	18,663	0.38	18,663	0.38
ACCOUNT CLERK II	13,024	0.48	82,117	6.73	30,809	1.38	30,809	1.38
ACCOUNTANT I	33,230	1.07	56,999	2.09	23,894	1.09	23,894	1.09
ACCOUNTANT II	26,566	0.68	30,716	0.83	17,482	0.42	17,482	0.42
ACCOUNTANT III	13,964	0.34	16,337	0.38	16,337	0.38	16,337	0.38
ACCOUNTING TECHNICIAN	2,178	0.08	0	0.00	8,888	0.31	8,888	0.31
ACCOUNTING GENERALIST I	0	0.00	0	0.00	8,850	0.28	8,850	0.28
ACCOUNTING GENERALIST II	0	0.00	0	0.00	13,234	0.41	13,234	0.41
PERSONNEL OFFICER	22,645	0.55	28,949	0.38	23,449	0.38	23,449	0.38
HUMAN RELATIONS OFCR II	15,378	0.37	17,636	0.40	17,636	0.40	17,636	0.40
PERSONNEL ANAL I	18,458	0.54	23,850	0.76	10,550	0.38	10,550	0.38
PUBLIC INFORMATION COOR	16,348	0.35	18,192	0.38	18,192	0.38	18,192	0.38
TRAINING TECH I	21,731	0.60	23,615	0.40	23,615	0.40	23,615	0.40
EXECUTIVE I	37,235	0.99	14,619	0.38	38,471	1.00	38,471	1.00
MANAGEMENT ANALYSIS SPEC I	7,338	0.20	11,082	0.20	11,082	0.20	11,082	0.20
PERSONNEL CLERK	18,435	0.60	15,974	0.60	29,274	0.98	29,274	0.98
LEGISLATIVE COORDINATOR	1,942	0.03	0	0.00	0	0.00	0	0.00
ADMINISTRATIVE ANAL I	4,596	0.15	0	0.00	0	0.00	0	0.00
ADMINISTRATIVE ANAL II	10,318	0.30	0	0.00	0	0.00	0	0.00
ADMINISTRATIVE ANAL III	6,579	0.16	0	0.00	0	0.00	0	0.00
LABOR SPV	9,685	0.32	11,568	0.38	11,568	0.38	11,568	0.38
MOTOR VEHICLE DRIVER	33,052	1.26	38,384	1.38	38,384	1.38	38,384	1.38
REVENUE SECTION SUPV	36,204	1.00	36,916	1.00	36,916	1.00	36,916	1.00
REVENUE PROCESSING TECH I	4,554	0.19	0	0.00	18,643	1.00	18,643	1.00
REVENUE PROCESSING TECH II	5,946	0.23	0	0.00	0	0.00	0	0.00

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>ADMINISTRATION DIVISION</b>								
<b>CORE</b>								
REVENUE PROCESSING TECH III	28,762	0.99	21,853	0.62	21,853	0.62	21,853	0.62
FACILITIES OPERATIONS MGR B2	19,968	0.34	22,376	0.38	22,376	0.38	22,376	0.38
FISCAL & ADMINISTRATIVE MGR B1	62,866	1.30	67,123	1.38	67,123	1.38	67,123	1.38
FISCAL & ADMINISTRATIVE MGR B2	20,508	0.35	24,012	0.38	24,012	0.38	24,012	0.38
FISCAL & ADMINISTRATIVE MGR B3	24,627	0.35	28,309	0.38	28,309	0.38	28,309	0.38
HUMAN RESOURCES MGR B2	22,666	0.39	21,475	0.38	26,975	0.38	26,975	0.38
REVENUE MANAGER, BAND 1	22,269	0.44	24,355	0.38	24,355	0.38	24,355	0.38
STATE DEPARTMENT DIRECTOR	15,619	0.13	17,032	0.40	17,032	0.40	17,032	0.40
DEPUTY STATE DEPT DIRECTOR	41,295	0.37	32,343	0.40	43,523	0.40	43,523	0.40
DESIGNATED PRINCIPAL ASST DEPT	49,106	0.68	34,614	1.65	47,614	2.39	47,614	2.39
DIVISION DIRECTOR	30,897	0.38	31,789	0.37	31,789	0.37	31,789	0.37
CLERK	25,113	1.24	0	0.00	0	0.00	0	0.00
MISCELLANEOUS TECHNICAL	880	0.04	0	0.00	0	0.00	0	0.00
SPECIAL ASST OFFICIAL & ADMSTR	68,424	1.24	41,851	0.80	41,851	0.80	41,851	0.80
SPECIAL ASST OFFICE & CLERICAL	14,531	0.35	16,715	0.76	16,715	0.76	16,715	0.76
<b>TOTAL - PS</b>	<b>1,206,898</b>	<b>33.37</b>	<b>1,224,964</b>	<b>38.66</b>	<b>1,224,964</b>	<b>38.66</b>	<b>1,224,964</b>	<b>38.66</b>
TRAVEL, IN-STATE	4,436	0.00	3,000	0.00	3,000	0.00	3,000	0.00
TRAVEL, OUT-OF-STATE	2,232	0.00	1,000	0.00	1,000	0.00	1,000	0.00
FUEL & UTILITIES	0	0.00	1	0.00	1	0.00	1	0.00
SUPPLIES	610,277	0.00	723,481	0.00	723,481	0.00	723,481	0.00
PROFESSIONAL DEVELOPMENT	8,482	0.00	5,700	0.00	5,700	0.00	5,700	0.00
COMMUNICATION SERV & SUPP	6,410	0.00	11,373	0.00	11,373	0.00	11,373	0.00
PROFESSIONAL SERVICES	3,232,204	0.00	5,000,063	0.00	5,000,063	0.00	5,000,063	0.00
HOUSEKEEPING & JANITORIAL SERV	0	0.00	1	0.00	1	0.00	1	0.00
M&R SERVICES	13,106	0.00	15,000	0.00	15,000	0.00	15,000	0.00
MOTORIZED EQUIPMENT	0	0.00	1	0.00	1	0.00	1	0.00
OFFICE EQUIPMENT	1,431	0.00	10,000	0.00	10,000	0.00	10,000	0.00
OTHER EQUIPMENT	1,116	0.00	1	0.00	1	0.00	1	0.00
PROPERTY & IMPROVEMENTS	0	0.00	1	0.00	1	0.00	1	0.00
BUILDING LEASE PAYMENTS	0	0.00	1	0.00	1	0.00	1	0.00
EQUIPMENT RENTALS & LEASES	0	0.00	50	0.00	50	0.00	50	0.00

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>ADMINISTRATION DIVISION</b>								
<b>CORE</b>								
MISCELLANEOUS EXPENSES	1,430	0.00	1,500	0.00	1,500	0.00	1,500	0.00
TOTAL - EE	3,881,124	0.00	5,771,173	0.00	5,771,173	0.00	5,771,173	0.00
<b>GRAND TOTAL</b>	<b>\$5,088,022</b>	<b>33.37</b>	<b>\$6,996,137</b>	<b>38.66</b>	<b>\$6,996,137</b>	<b>38.66</b>	<b>\$6,996,137</b>	<b>38.66</b>
GENERAL REVENUE	\$1,349,732	31.57	\$1,355,992	36.04	\$1,355,992	36.04	\$1,355,992	36.04
FEDERAL FUNDS	\$2,372,064	1.12	\$3,524,240	1.74	\$3,524,240	1.74	\$3,524,240	1.74
OTHER FUNDS	\$1,366,226	0.68	\$2,115,905	0.88	\$2,115,905	0.88	\$2,115,905	0.88

## PROGRAM DESCRIPTION

### Department of Revenue

**Program Name: Child Support Enforcement**

**Program is found in the following core budget(s): Administration Division**

	Admin
GR	0
FEDERAL	2,372,064
OTHER	1,366,227
TOTAL	3,738,291

#### 1. What does this program do?

The Child Support Enforcement Program, in conjunction with the Missouri Department of Social Services, oversees contract compliance and reconciles receipts and disbursements of both IV-D and Non-IV-D child support payments. Missouri contracts with a private company to receive and disburse child support payments and handle related telephone inquiries. The vendor receives payments from non-custodial parents through paper checks or electronic fund transfers (EFT) and disburses payments to custodial parents through direct deposit, electronic payment card (EPC), or paper check. The cost of the contractor's services is dependent on the type and quantity of receipts/disbursements made in a given month and the contracted pricing schedule. The cost of IV-D transactions is split between federal and state governments with the federal government responsible for 66 percent of the cost. Non-IV-D transaction costs may also receive such federal funding if certain requirements are met, but are otherwise paid entirely by the state.

#### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Section 454.400, RSMo, and P.L. 93-647 and 45 CFR, Section 303.20

#### 3. Are there federal matching requirements? If yes, please explain.

Costs to transact IV-D payments are paid 66 percent by federal funds and 34 percent by state funds. Sixty-six percent federal financial participation is available for Non-IV-D transaction costs when the case includes a support order initially issued in Missouri on or after January 1, 1994, and an income withholding is in place.

#### 4. Is this a federally mandated program? If yes, please explain.

Federal requirements as specified in P.L. 93-647 and 45 CFR, Section 303.20

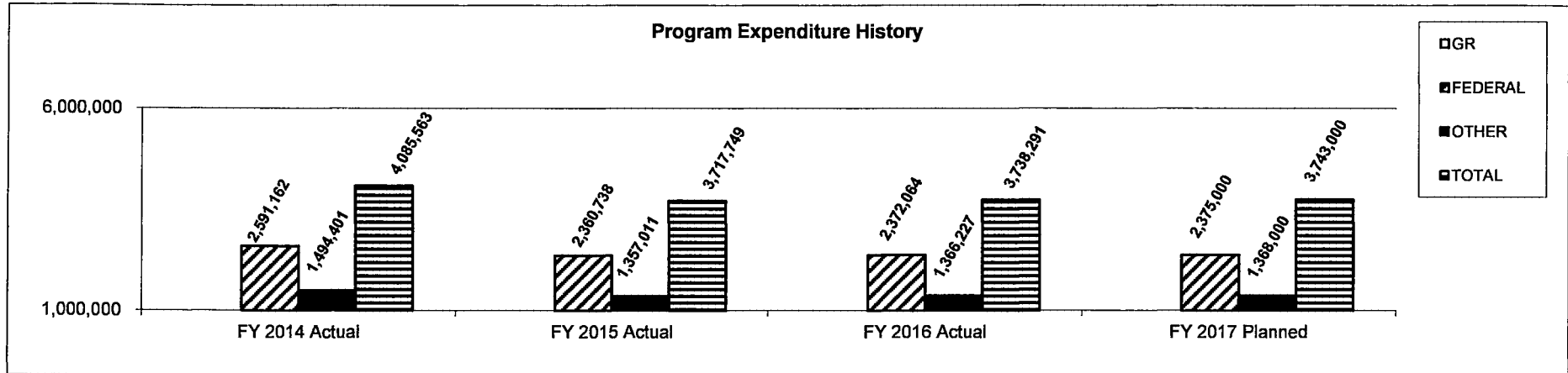
## PROGRAM DESCRIPTION

**Department of Revenue**

**Program Name: Child Support Enforcement**

**Program is found in the following core budget(s): Administration Division**

**5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.**



**6. What are the sources of the "Other " funds?**

Child Support Enforcement Fund (0169)

**7a. Provide an effectiveness measure.**

**7b. Provide an efficiency measure.**

Cost of Vendor Payments

FY2014	FY2015	FY2016
\$4,025,875	\$3,656,619	\$3,677,849

## PROGRAM DESCRIPTION

**Department of Revenue**

**Program Name: Child Support Enforcement**

**Program is found in the following core budget(s): Administration Division**

**7c. Provide the number of clients/individuals served, if applicable.**

Number of Transactions Processed

Type	FY2014	FY2015	FY2016
Paper Receipts	2,067,853	1,975,072	1,876,087
EFT Receipts	2,205,645	2,429,572	2,599,353
Paper Disbursements	73,012	73,181	82,543
EFT Disbursements	1,170,790	1,181,507	1,176,545
EPC Disbursements	2,573,539	2,691,569	2,735,937
Customer Service Calls	131,176	93,096	82,614

**7d. Provide a customer satisfaction measure, if available.**

## PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): <u>4.010, 4.020, 4.025</u>
<b>Program Name - Corporate Tax</b>						
Program is found in the following core budget(s): <b>Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage</b>						
	<b>Taxation</b>	<b>MV/DL</b>	<b>Admin</b>	<b>Legal</b>	<b>Postage</b>	<b>Total</b>
<b>GR</b>	1,986,427	0	101,517	141,981	74,768	2,304,693
<b>Federal</b>						0
<b>Other</b>						0
<b>Total</b>	1,986,427	0	101,517	141,981	74,768	2,304,693

**1. What does this program do?**

The Corporate Tax Program administers and collects the state's corporate income tax. Corporate tax is authorized by Section 143.072, RSMo, and is a 6.25 percent tax on a corporation's taxable income from Missouri sources. Department staff implements and collects corporate taxes, refunds overpayments, processes business tax registrations, and maintains certain non-financial records related to registered corporations. The Department's collection staff provides technical support to corporations, maintains account information, assists with account resolution and collection activities, and helps delinquent taxpayers. The Department has six compliance offices in Missouri, three compliance offices out of state (Chicago, Dallas, and New York), and employee presence in Georgia and Colorado to promote compliance with Missouri's tax laws.

**2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)**

Chapter 143, RSMo.

**3. Are there federal matching requirements? If yes, please explain.**

No

**4. Is this a federally mandated program? If yes, please explain.**

No

**5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.**

**Program Expenditure History**

Fiscal Year	GR	FEDERAL	OTHER	TOTAL
FY 2014 Actual	2,208,508	0	0	2,208,508
FY 2015 Actual	2,170,379	0	0	2,170,379
FY 2016 Actual	2,304,693	0	0	2,304,693
FY 2017 Planned	2,315,000	0	0	2,315,000



## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): <u>4.010, 4.020, 4.025</u></b>									
<b>Program Name - Corporate Tax</b>										
<b>Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage</b>										
<b>6. What are the sources of the "Other " funds?</b> N/A  Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.										
<b>7a. Provide an effectiveness measure.</b> Revenue generated (millions) (net of refunds) <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td style="text-align: center;">FY 2014</td> <td style="text-align: center;">FY 2015</td> <td style="text-align: center;">FY 2016</td> </tr> <tr> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td style="text-align: center; border-top: 1px solid black;">\$396.0</td> <td style="text-align: center; border-top: 1px solid black;">\$435.0</td> <td style="text-align: center; border-top: 1px solid black;">\$298.5</td> </tr> </table>		FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	\$396.0	\$435.0	\$298.5
FY 2014	FY 2015	FY 2016								
Actual	Actual	Actual								
\$396.0	\$435.0	\$298.5								
<b>7b. Provide an efficiency measure.</b> N/A										
<b>7c. Provide the number of clients/individuals served, if applicable.</b> Number of returns processed <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td style="text-align: center;">FY 2014</td> <td style="text-align: center;">FY 2015</td> <td style="text-align: center;">FY 2016</td> </tr> <tr> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td style="text-align: center; border-top: 1px solid black;">171,264</td> <td style="text-align: center; border-top: 1px solid black;">148,798</td> <td style="text-align: center; border-top: 1px solid black;">159,704</td> </tr> </table>		FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	171,264	148,798	159,704
FY 2014	FY 2015	FY 2016								
Actual	Actual	Actual								
171,264	148,798	159,704								
<b>7d. Provide a customer satisfaction measure, if available.</b> N/A										

## PROGRAM DESCRIPTION

<b>Department of Revenue</b>					<b>HB Section(s): 4.005, 4.010, 4.020, 4.025</b>
<b>Program Name - Fuel Tax</b>					
<b>Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage</b>					
	<b>Taxation</b>	<b>Admin</b>	<b>Legal</b>	<b>Postage</b>	<b>Total</b>
<b>GR</b>					
<b>FEDERAL</b>			<b>44,028</b>		<b>44,028</b>
<b>OTHER</b>	<b>258,971</b>	<b>69,278</b>	<b>38,176</b>	<b>5,927</b>	<b>372,352</b>
<b>TOTAL</b>	<b>258,971</b>	<b>69,278</b>	<b>82,204</b>	<b>5,927</b>	<b>416,380</b>

### 1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

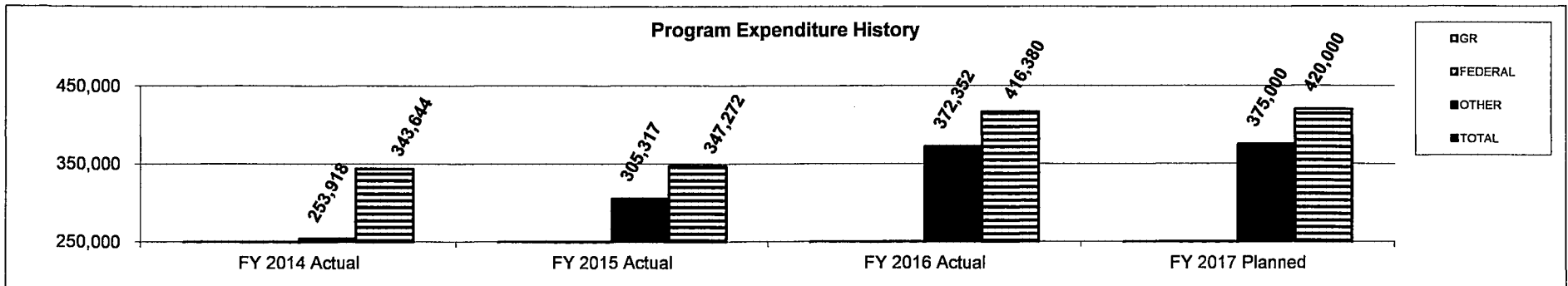
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): 4.005, 4.010, 4.020, 4.025</b>																				
<b>Program Name - Fuel Tax</b>																					
<b>Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage</b>																					
<b>6. What are the sources of the "Other " funds?</b> State Highways and Transportation Department Fund (0644)  Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.																					
<b>7a. Provide an effectiveness measure.</b> Revenue generated (millions) (before refunds) <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <th style="text-align: center;">FY 2014</th> <th style="text-align: center;">FY 2015</th> <th style="text-align: center;">FY 2016</th> </tr> <tr> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> <tr> <td style="text-align: center; border-top: 1px solid black;">\$704.9</td> <td style="text-align: center; border-top: 1px solid black;">\$704.8</td> <td style="text-align: center; border-top: 1px solid black;">\$725.9</td> </tr> </table>		FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	\$704.9	\$704.8	\$725.9											
FY 2014	FY 2015	FY 2016																			
Actual	Actual	Actual																			
\$704.9	\$704.8	\$725.9																			
<b>7b. Provide an efficiency measure.</b> Number of days from receipt to deposit <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <th style="text-align: center;">FY 2014</th> <th style="text-align: center;">FY 2015</th> <th style="text-align: center;">FY 2016</th> </tr> <tr> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> <tr> <td style="text-align: center; border-top: 1px solid black;">1.0</td> <td style="text-align: center; border-top: 1px solid black;">1.0</td> <td style="text-align: center; border-top: 1px solid black;">1.0</td> </tr> </table>		FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	1.0	1.0	1.0											
FY 2014	FY 2015	FY 2016																			
Actual	Actual	Actual																			
1.0	1.0	1.0																			
<b>7c. Provide the number of clients/individuals served, if applicable.</b> Number of returns filed <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <th></th> <th style="text-align: center;">FY 2014</th> <th style="text-align: center;">FY 2015</th> <th style="text-align: center;">FY 2016</th> </tr> <tr> <th></th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> <tr> <td>Paper</td> <td style="text-align: center; border-top: 1px solid black;">7,044</td> <td style="text-align: center; border-top: 1px solid black;">6,897</td> <td style="text-align: center; border-top: 1px solid black;">6,821</td> </tr> <tr> <td>EDI</td> <td style="text-align: center; border-top: 1px solid black;">1,702</td> <td style="text-align: center; border-top: 1px solid black;">2,009</td> <td style="text-align: center; border-top: 1px solid black;">1,962</td> </tr> <tr> <td>Total</td> <td style="text-align: center; border-top: 1px solid black;">8,746</td> <td style="text-align: center; border-top: 1px solid black;">8,906</td> <td style="text-align: center; border-top: 1px solid black;">8,783</td> </tr> </table>			FY 2014	FY 2015	FY 2016		Actual	Actual	Actual	Paper	7,044	6,897	6,821	EDI	1,702	2,009	1,962	Total	8,746	8,906	8,783
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	Actual	Actual	Actual																		
Paper	7,044	6,897	6,821																		
EDI	1,702	2,009	1,962																		
Total	8,746	8,906	8,783																		
<b>7d. Provide a customer satisfaction measure, if available.</b> N/A																					

## PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): <u>4.010, 4.020, 4.025</u>
Program Name - Personal Tax						
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage						
	Taxation	MV/DL	Admin	Legal	Postage	Total
GR	6,692,835	0	815,783	656,772	3,419,494	11,584,884
Federal						0
Other						0
Total	6,692,835	0	815,783	656,772	3,419,494	11,584,884

### 1. What does this program do?

The Personal Tax Program administers and collects individual income tax primarily on the taxable income of Missouri residents. The Department also collects income tax on taxable income earned in Missouri by non-residents. Section 143.011, RSMO, authorizes the tax, a graduated rate from 1.5 percent to 6 percent of taxable income. Program staff implements, processes, and collects individual income taxes, refunds overpayments, processes registrations, and maintains certain records related to businesses that must report withholding of income taxes. The Department's collection staff provides technical support, maintains account information, assists with account resolution and collection activities, and aids delinquent taxpayers in resolving accounts. The staff handles lien filing, refers collection cases to local prosecuting attorneys, and makes referrals to collection agencies.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

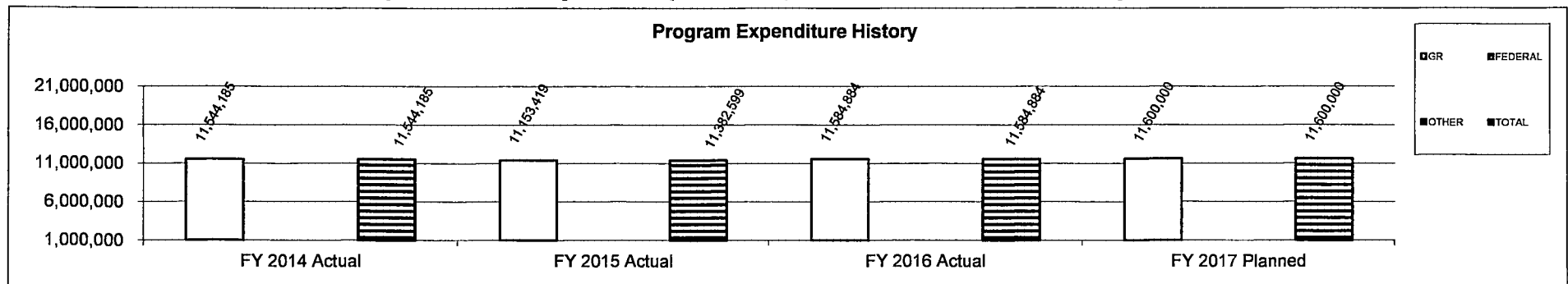
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



# PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): 4.010, 4.020, 4.025</b>																				
<b>Program Name - Personal Tax</b>																					
<b>Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage</b>																					
<b>6. What are the sources of the "Other " funds?</b> N/A  Footnote - The FY2014, FY2015 and FY2016 Actual and FY2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY2007.																					
<b>7a. Provide an effectiveness measure.</b> Revenue generated (net of refunds) (in billions) <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <th></th> <th style="text-align: center;">FY 2014</th> <th style="text-align: center;">FY 2015</th> <th style="text-align: center;">FY 2016</th> </tr> <tr> <th></th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> <tr> <td></td> <td style="text-align: center;">\$5.4</td> <td style="text-align: center;">\$5.9</td> <td style="text-align: center;">\$6.0</td> </tr> </table>			FY 2014	FY 2015	FY 2016		Actual	Actual	Actual		\$5.4	\$5.9	\$6.0								
	FY 2014	FY 2015	FY 2016																		
	Actual	Actual	Actual																		
	\$5.4	\$5.9	\$6.0																		
<b>7b. Provide an efficiency measure.</b> N/A																					
<b>7c. Provide the number of clients/individuals served, if applicable.</b> Number of individual income tax returns processed (in millions) <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <th></th> <th style="text-align: center;">FY 2014</th> <th style="text-align: center;">FY 2015</th> <th style="text-align: center;">FY 2016</th> </tr> <tr> <th></th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> <tr> <td>Total</td> <td style="text-align: center;">2.85</td> <td style="text-align: center;">3.00</td> <td style="text-align: center;">3.10</td> </tr> <tr> <td>Paper</td> <td style="text-align: center;">0.56</td> <td style="text-align: center;">0.55</td> <td style="text-align: center;">0.57</td> </tr> <tr> <td>Electronic</td> <td style="text-align: center;">2.25</td> <td style="text-align: center;">2.45</td> <td style="text-align: center;">2.53</td> </tr> </table>			FY 2014	FY 2015	FY 2016		Actual	Actual	Actual	Total	2.85	3.00	3.10	Paper	0.56	0.55	0.57	Electronic	2.25	2.45	2.53
	FY 2014	FY 2015	FY 2016																		
	Actual	Actual	Actual																		
Total	2.85	3.00	3.10																		
Paper	0.56	0.55	0.57																		
Electronic	2.25	2.45	2.53																		
<b>7d. Provide a customer satisfaction measure, if available.</b> N/A																					

## PROGRAM DESCRIPTION

Department of Revenue				HB Section(s): 4.010, 4.020, 4.025		
Program Name - Property Tax Credit						
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage						
	Taxation	MV/DL	Admin	Legal	Postage	Total
GR	722,265	0	52,953	20,310	30,536	826,064
Federal						0
Other						0
Total	722,265	0	52,953	20,310	30,536	826,064

### 1. What does this program do?

The Property Tax Credit (PTC) Program was established in Chapter 135 by the General Assembly in 1973. Persons are eligible to file a PTC claim under Sections 135.010 to 135.035, RSMo, if they meet all of the qualifications outlined in these sections. The PTC is a credit allowed to offset the cost of property taxes or rent paid on property subject to property tax by taxpayers who meet the household income limitations and are either 65 years of age or older, 100 percent disabled as a result of military service, 100 percent disabled, or has reached the age of 60 on or before the last day of the calendar year and is receiving surviving spouse Social Security benefits.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 135.010 to 135.035, RSMo.

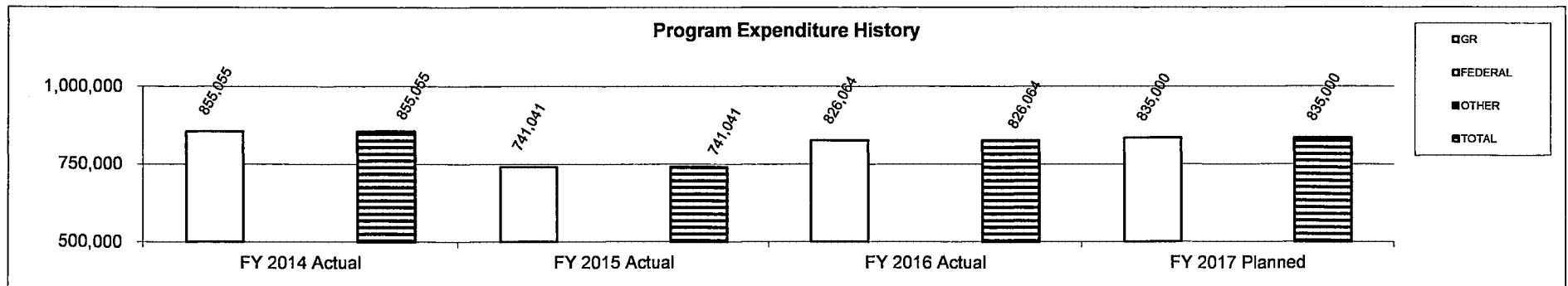
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): 4.010, 4.020, 4.025</b>												
<b>Program Name - Property Tax Credit</b>													
<b>Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage</b>													
<b>6. What are the sources of the "Other " funds?</b> <p>N/A</p> <p>Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.</p>													
<b>7a. Provide an effectiveness measure.</b> <p>N/A</p>													
<b>7b. Provide an efficiency measure.</b> <p>Number of days to process claims</p> <table style="margin-left: 40px; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">FY 2014 Actual</th> <th style="text-align: center;">FY 2015 Actual</th> <th style="text-align: center;">FY 2016 Actual</th> </tr> </thead> <tbody> <tr> <td>Paper</td> <td style="text-align: center;">2.98</td> <td style="text-align: center;">3.82</td> <td style="text-align: center;">3.10</td> </tr> <tr> <td>Electronic</td> <td style="text-align: center;">2.98</td> <td style="text-align: center;">3.82</td> <td style="text-align: center;">3.10</td> </tr> </tbody> </table>			FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	Paper	2.98	3.82	3.10	Electronic	2.98	3.82	3.10
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual										
Paper	2.98	3.82	3.10										
Electronic	2.98	3.82	3.10										
<b>7c. Provide the number of clients/individuals served, if applicable.</b> <p>Number of claims processed</p> <table style="margin-left: 40px; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">FY 2014 Actual</th> <th style="text-align: center;">FY 2015 Actual</th> <th style="text-align: center;">FY 2016 Actual</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">249,751</td> <td style="text-align: center;">238,050</td> <td style="text-align: center;">232,734</td> </tr> </tbody> </table>			FY 2014 Actual	FY 2015 Actual	FY 2016 Actual		249,751	238,050	232,734				
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual										
	249,751	238,050	232,734										
<b>7d. Provide a customer satisfaction measure, if available.</b> <p>N/A</p>													

## PROGRAM DESCRIPTION

<b>Department of Revenue</b>						<b>HB Section(s): 4.010, 4.020, 4.025</b>	
<b>Program Name - Sales and Use Tax</b>							
<b>Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage</b>							
	<b>Taxation</b>	<b>MV/DL</b>	<b>Admin</b>	<b>Legal</b>	<b>Postage</b>	<b>Total</b>	
GR	9,329,681	0	819,133	794,535	675,885	11,619,234	
Federal						0	
Other	620,433		156,025	151,340	128,740	1,056,538	
<b>Total</b>	<b>9,950,114</b>	<b>0</b>	<b>975,158</b>	<b>945,875</b>	<b>804,625</b>	<b>12,675,772</b>	

1. **What does this program do?**  

The Sales Tax Program administers and collects Missouri's sales and use taxes. Section 144.020, RSMo, authorizes a general sales tax, a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Section 144.610, RSMo, authorizes a general use tax, a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming the property within the state. Two additional sales and use taxes have been approved by voters and are authorized by Article IV, Section 43 and Article IV, Section 47 of the Missouri Constitution: a one-eighth of 1 percent Conservation sales and use tax and a one-tenth of 1 percent Parks, Soils, and Water Conservation sales and use tax. Also, Section 144.701, RSMo, authorizes a 1 percent Education sales and use tax. Program staff provides a variety of administrative and customer service functions. On the administrative side, staff implements, collects, and distributes local sales taxes and refunds overpayments of sales/use taxes. Staff also processes registration applications, updates information for businesses that report sales/use taxes, handle lien filings, assists in the collections or makes collection case referrals to local prosecuting attorneys and collection agencies, tax clearances, and debt offsets. Seven Missouri compliance offices and three out-of-state compliance offices conduct audits of taxpayers' sales and use returns. The Department educates its constituencies by participating at conferences, educational seminars, one-on-one meetings, and through its website.
  
2. **What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)**  

Chapter 144, RSMo
  
3. **Are there federal matching requirements? If yes, please explain.**  

No
  
4. **Is this a federally mandated program? If yes, please explain.**  

No



## PROGRAM DESCRIPTION

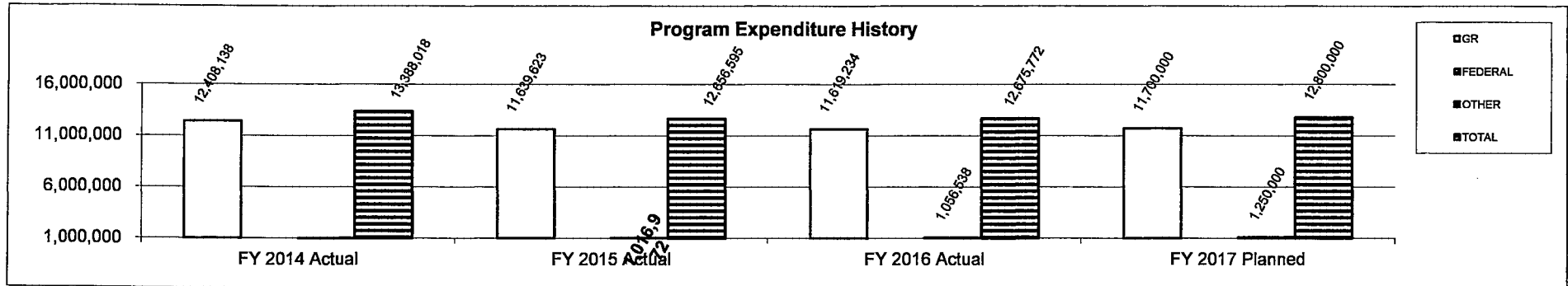
Department of Revenue

HB Section(s): 4.010, 4.020, 4.025

Program Name - Sales and Use Tax

Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage

5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



6. What are the sources of the "Other" funds?

Conservation Fund (0609)

Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

7a. Provide an effectiveness measure.

Revenue generated (in billions) (General Revenue only before refunds)

FY 2014	FY 2015	FY 2016
Actual	Actual	Actual
\$1.96	\$2.00	\$2.10

7b. Provide an efficiency measure.

Average number of days from receipt in mail room to deposit

FY 2014	FY 2015	FY 2016
Actual	Actual	Actual
1.30	0.83	1.00

## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): 4.010, 4.020, 4.025</b>									
<b>Program Name - Sales and Use Tax</b>										
<b>Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage</b>										
 <b>7c. Provide the number of clients/individuals served, if applicable.</b> Number of sales and use tax returns processed <table style="margin-left: 40px; border-collapse: collapse;"><tr><td style="text-align: center;">FY 2014</td><td style="text-align: center;">FY 2015</td><td style="text-align: center;">FY 2016</td></tr><tr><td style="text-align: center;">Actual</td><td style="text-align: center;">Actual</td><td style="text-align: center;">Actual</td></tr><tr><td style="text-align: center;">703,062</td><td style="text-align: center;">705,116</td><td style="text-align: center;">706,925</td></tr></table>		FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	703,062	705,116	706,925
FY 2014	FY 2015	FY 2016								
Actual	Actual	Actual								
703,062	705,116	706,925								
 <b>7d. Provide a customer satisfaction measure, if available.</b> N/A										

## PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): <u>4.005, 4.015, 4.020, 4.025</u>
Program Name - Driver License						
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage						
	MV/DL	Taxation	Admin	Legal	Postage	Total
GR	2,588,649	0	332,356	117,337	643,474	3,681,816
Federal	0	0	0	60,447	0	60,447
Other	1,353,247	0	21,214	1,600,059	41,073	3,015,593
Total	3,941,896	0	353,570	1,777,843	684,547	6,757,856

### 1. What does this program do?

The Driver License program collects fees and taxes and enforces state laws for the following activities: 1) issuing commercial and non-commercial driver licenses, nondriver licenses, and permits; 2) suspending, revoking, and disqualifying driver licenses; and 3) processing and maintaining records related to traffic violation point assessments, the administrative driving while intoxicated (DWI) and abuse-and-lose laws for alcohol and drug offenses, failure to appear in court for traffic violations, the safety responsibility (mandatory insurance) laws for uninsured motorists, and a variety of court-ordered driver license suspensions.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 302 and 303; Section 211.031; Section 304.070; Section 304.351; Section 311.325; Sections 454.1000 - 454.1018; Sections 544.045 - 544.046; Section 577.041; Sections 577.500 - 577.510; and Sections 577.600 - 577.614.

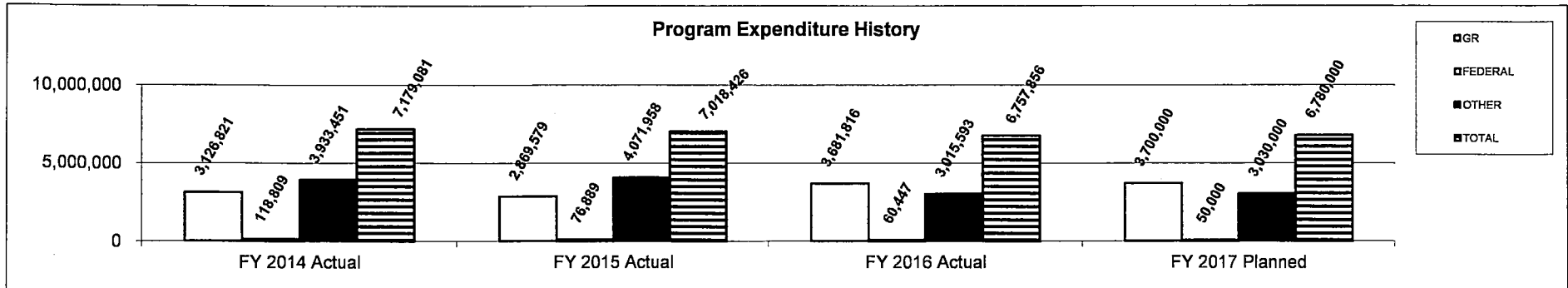
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): 4.005, 4.015, 4.020, 4.025</b>																								
<b>Program Name - Driver License</b>																									
<b>Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage</b>																									
<b>6. What are the sources of the "Other " funds?</b> State Highways and Transportation Department Fund (0644)  Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.																									
<b>7a. Provide an effectiveness measure.</b> Revenue generated (in millions) <table style="margin-left: 40px; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">FY 2014 Actual</th> <th style="text-align: center;">FY 2015 Actual</th> <th style="text-align: center;">FY 2016 Actual</th> </tr> </thead> <tbody> <tr> <td>Issuance</td> <td style="text-align: right;">\$16.0</td> <td style="text-align: right;">\$18.4</td> <td style="text-align: right;">\$17.7</td> </tr> <tr> <td>Reinstatement</td> <td style="text-align: right;">\$2.6</td> <td style="text-align: right;">\$2.6</td> <td style="text-align: right;">\$1.7</td> </tr> </tbody> </table>			FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	Issuance	\$16.0	\$18.4	\$17.7	Reinstatement	\$2.6	\$2.6	\$1.7												
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual																						
Issuance	\$16.0	\$18.4	\$17.7																						
Reinstatement	\$2.6	\$2.6	\$1.7																						
<b>7b. Provide an efficiency measure.</b> N/A																									
<b>7c. Provide the number of clients/individuals served, if applicable.</b> Number of licenses produced <table style="margin-left: 40px; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">FY 2014 Actual</th> <th style="text-align: center;">FY 2015 Actual</th> <th style="text-align: center;">FY 2016 Actual</th> </tr> </thead> <tbody> <tr> <td>Initial</td> <td style="text-align: right;">355,375</td> <td style="text-align: right;">366,779</td> <td style="text-align: right;">379,425</td> </tr> <tr> <td>Renewal</td> <td style="text-align: right;">657,488</td> <td style="text-align: right;">818,092</td> <td style="text-align: right;">743,615</td> </tr> <tr> <td>Non-driver</td> <td style="text-align: right;">183,631</td> <td style="text-align: right;">189,486</td> <td style="text-align: right;">197,174</td> </tr> <tr> <td>Duplicate</td> <td style="text-align: right;">218,630</td> <td style="text-align: right;">225,784</td> <td style="text-align: right;">245,484</td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><b>1,415,124</b></td> <td style="text-align: right;"><b>1,600,141</b></td> <td style="text-align: right;"><b>1,565,698</b></td> </tr> </tbody> </table>			FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	Initial	355,375	366,779	379,425	Renewal	657,488	818,092	743,615	Non-driver	183,631	189,486	197,174	Duplicate	218,630	225,784	245,484	<b>Total</b>	<b>1,415,124</b>	<b>1,600,141</b>	<b>1,565,698</b>
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual																						
Initial	355,375	366,779	379,425																						
Renewal	657,488	818,092	743,615																						
Non-driver	183,631	189,486	197,174																						
Duplicate	218,630	225,784	245,484																						
<b>Total</b>	<b>1,415,124</b>	<b>1,600,141</b>	<b>1,565,698</b>																						
<b>7d. Provide a customer satisfaction measure, if available.</b> N/A																									

## PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): 4.015, 4.020, 4.025	
Program Name - Motor Vehicle Dealer Registration							
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services							
	MV/DL	Taxation	Admin	Legal	Postage	Total	
GR	48,392					48,392	
Federal						0	
Other	390,804	0	54,315	355,432	16,298	816,849	
Total	439,196	0	54,315	355,432	16,298	865,241	

### 1. What does this program do?

The Dealer Registration Program is responsible for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers. Department staff responds to dealer inquiries about state regulations, issues annual dealership license plates, and records sales volume information to ensure compliance with state regulations.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.550 through 301.573, RSMo.

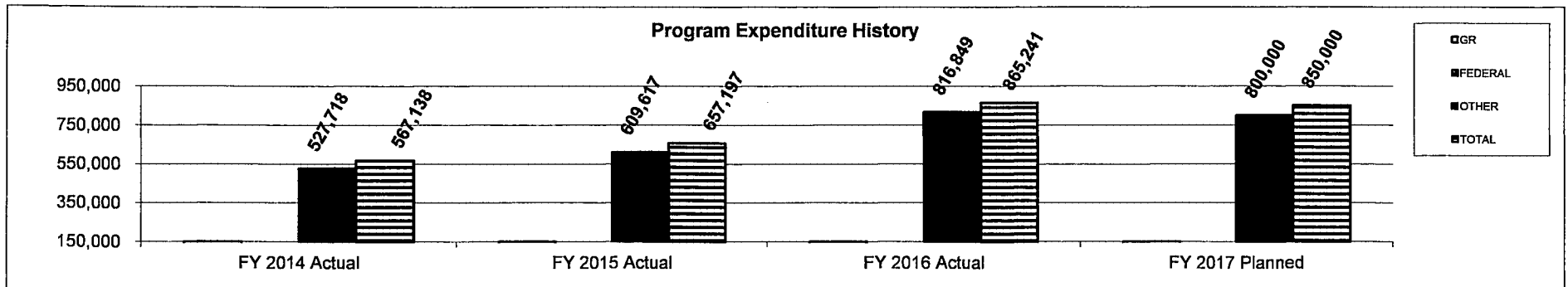
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): 4.015, 4.020, 4.025</b>
<b>Program Name - Motor Vehicle Dealer Registration</b>	
<b>Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services</b>	
<b>6. What are the sources of the "Other " funds?</b>	
State Highways and Transportation Department Fund (0644) and Motor Vehicle Commission Fund (0588)	
Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.	
<b>7a. Provide an effectiveness measure.</b>	
Total revenue collected	
FY 2014	FY 2015
Actual	Actual
\$961,383	\$1,020,585
FY 2016	Actual
\$1,202,844	\$1,202,844
<b>7b. Provide an efficiency measure.</b>	
N/A	
<b>7c. Provide the number of clients/individuals served, if applicable.</b>	
Total number of dealerships licensed	
FY 2014	FY 2015
Actual	Actual
5,917	5,785
FY 2016	Actual
5,725	5,725
<b>7d. Provide a customer satisfaction measure, if available.</b>	
N/A	

## PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): 4.005, 4.015, 4.020, 4.025
Program Name - Motor Vehicle Registration						
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage						
	MV/DL	Taxation	Admin	Legal	Postage	Total
GR	1,590,269	0	32,262	3,116	79,903	1,705,550
Federal						0
Other	3,603,466	0	505,431	48,812	1,251,811	5,409,520
Total	5,193,735	0	537,693	51,928	1,331,714	7,115,070

### 1. What does this program do?

The Motor Vehicle Registration Program collects registration fees and processes registration information for motor vehicles, trailers, marine craft, and all-terrain vehicles. Staff maintains the database of registration information and updates the system as mandated by state law, including the online registration renewal system, plates.mo.gov. The staff also orders, maintains, and audits the license plate, certificate of number, and tab inventories.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 301 and 306 and Sections 32.300, 303.026, 307.350, 307.353, and 307.355.

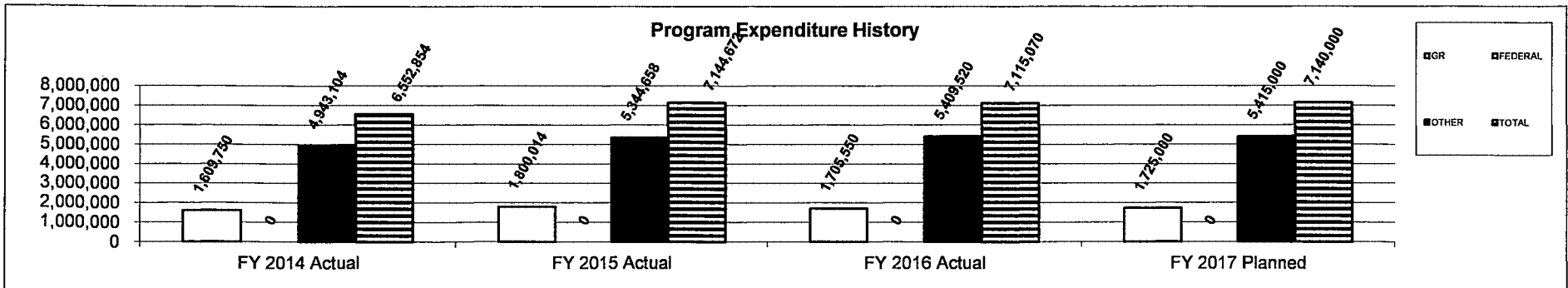
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



# **PROGRAM DESCRIPTION**

<b>Department of Revenue</b>		<b>HB Section(s): <u>4.005, 4.015, 4.020, 4.025</u></b>	
<b>Program Name - Motor Vehicle Registration</b>			
<b>Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage</b>			
<b>6. What are the sources of the "Other " funds?</b>			
State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775)			
Footnote - The FY 2014, FY 2016 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.			
<b>7a. Provide an effectiveness measure.</b>			
Revenue generated (in millions)			
	FY 2014	FY 2015	FY 2016
	Actual	Actual	Actual
	\$164.21	\$167.49	\$175.21
<b>7b. Provide an efficiency measure.</b>			
N/A			
<b>7c. Provide the number of clients/individuals served, if applicable.</b>			
Number of registrations produced			
	FY 2014	FY 2015	FY 2016
	Actual	Actual	Actual
Motor Vehicle - Annual (in millions)	2.08	2.08	2.09
Motor Vehicle - Biennial (in millions)	1.63	1.88	1.90
Trailer	358,984	370,061	390,257
Marine craft	121,870	122,531	124,517
All-Terrain Vehicles	24,458	23,414	22,679
<b>7d. Provide a customer satisfaction measure, if available.</b>			
N/A			



## PROGRAM DESCRIPTION

Department of Revenue	HB Section(s): <u>4.005, 4.015, 4.020, 4.025</u>
Program Name - Motor Vehicle Title	
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage	

	MV/DL	Taxation	Admin	Legal	Postage	Total
GR	836,323	0	22,913	23,393	54,045	936,674
Federal						0
Other	2,861,917	0	358,964	366,491	846,702	4,434,074
Total	3,698,240	0	381,877	389,884	900,747	5,370,748

### 1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintain the lienholder and notice of sale systems for lienholders to file a notice of lien and sellers to file a notice of sale.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 301 and 306 and Sections 144.070, 144.440, 407.536, 454.516, and 700.320 through 700.380.

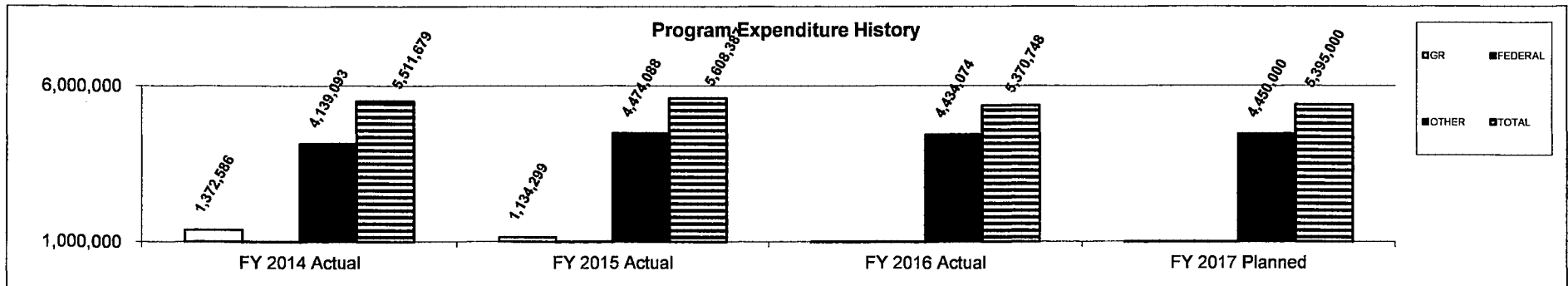
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): <u>4.005, 4.015, 4.020, 4.025</u></b>																		
<b>Program Name - Motor Vehicle Title</b>																			
<b>Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage</b>																			
<b>6. What are the sources of the "Other " funds?</b> State Highways and Transportation Department Fund (0644)  Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.																			
<div style="margin-bottom: 20px;"> <b>7a. Provide an effectiveness measure.</b>          Revenue generated (in millions)         <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <th style="text-align: center;">FY 2014</th> <th style="text-align: center;">FY 2015</th> <th style="text-align: center;">FY 2016</th> </tr> <tr> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> <tr> <td style="text-align: center; border-top: 1px solid black;">\$735.60</td> <td style="text-align: center; border-top: 1px solid black;">\$793.78</td> <td style="text-align: center; border-top: 1px solid black;">\$842.63</td> </tr> </table> </div> <div style="margin-bottom: 20px;"> <b>7b. Provide an efficiency measure.</b>          N/A       </div> <div style="margin-bottom: 20px;"> <b>7c. Provide the number of clients/individuals served, if applicable.</b>          Number of titles produced (in millions)         <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <th style="text-align: center;">FY 2014</th> <th style="text-align: center;">FY 2015</th> <th style="text-align: center;">FY 2016</th> </tr> <tr> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> <th style="text-align: center;">Actual</th> </tr> <tr> <td style="text-align: center; border-top: 1px solid black;">1.99</td> <td style="text-align: center; border-top: 1px solid black;">2.04</td> <td style="text-align: center; border-top: 1px solid black;">2.09</td> </tr> </table> </div> <div> <b>7d. Provide a customer satisfaction measure, if available.</b>          N/A       </div>		FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	\$735.60	\$793.78	\$842.63	FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	1.99	2.04	2.09
FY 2014	FY 2015	FY 2016																	
Actual	Actual	Actual																	
\$735.60	\$793.78	\$842.63																	
FY 2014	FY 2015	FY 2016																	
Actual	Actual	Actual																	
1.99	2.04	2.09																	

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**POSTAGE**

# DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
POSTAGE									
CORE									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	3,873,221	0.00	4,113,379	0.00	3,993,011	0.00	3,993,011	0.00	
HEALTH INITIATIVES	5,212	0.00	5,373	0.00	5,373	0.00	5,373	0.00	
MOTOR VEHICLE COMMISSION	44,029	0.00	44,029	0.00	44,029	0.00	44,029	0.00	
CONSERVATION COMMISSION	1,343	0.00	1,343	0.00	1,343	0.00	1,343	0.00	
TOTAL - EE	3,923,805	0.00	4,164,124	0.00	4,043,756	0.00	4,043,756	0.00	
TOTAL	3,923,805	0.00	4,164,124	0.00	4,043,756	0.00	4,043,756	0.00	
GRAND TOTAL	\$3,923,805	0.00	\$4,164,124	0.00	\$4,043,756	0.00	\$4,043,756	0.00	

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im\_disummary

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b>	<b>86150C</b>
<b>Division of Administration</b>		
<b>Core - Postage</b>	<b>HB Section</b>	<b>4.025</b>

**1. CORE FINANCIAL SUMMARY**

FY 2018 Budget Request					FY 2018 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	3,993,011	0	50,745	4,043,756		EE	3,993,011	0	50,745	4,043,756	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	3,993,011	0	50,745	4,043,756		Total	3,993,011	0	50,745	4,043,756	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
Est. Fringe	0	0	0	0		Est. Fringe	0	0	0	0	
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.						Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					
Other Funds:	Health Initiatives Fund (0275); Motor Vehicle Commission Fund (0588); Conservation Commission Fund (0609)					Other Funds:	Health Initiatives Fund (0275); Motor Vehicle Commission Fund (0588); Conservation Commission Fund (0609)				

**2. CORE DESCRIPTION**

The Department of Revenue, through its Mail Service Center and contracted vendors, annually processes more than 12 million pieces of outgoing mail. The Department's outgoing mail volume is the largest in state government. The core postage request includes mailings of tax forms, marinecraft registration renewal notices, marinecraft titles, collection and enforcement notices, and statutory required pieces of certified mail.

Additional postage costs are included in the Highway Collections budget unit for driver license renewals, motor vehicle registration renewal notices, motor vehicle titles, collection and enforcement notices, and statutory required pieces of mail.

These mailings support the operational programs in their role of revenue collections by notifying citizens of taxes due and owed, and of renewal dates of licenses and vehicle registrations to aid in timely renewals. Failure to provide these mailings would negatively impact revenue collections; result in decreased enforcement of tax, driver, motor and marinecraft, and other laws; and violate statutory mandates to deliver certain notices by regular or certified mail.

Additional postage costs are included in the Highway Collections budget unit.

# **CORE DECISION ITEM**

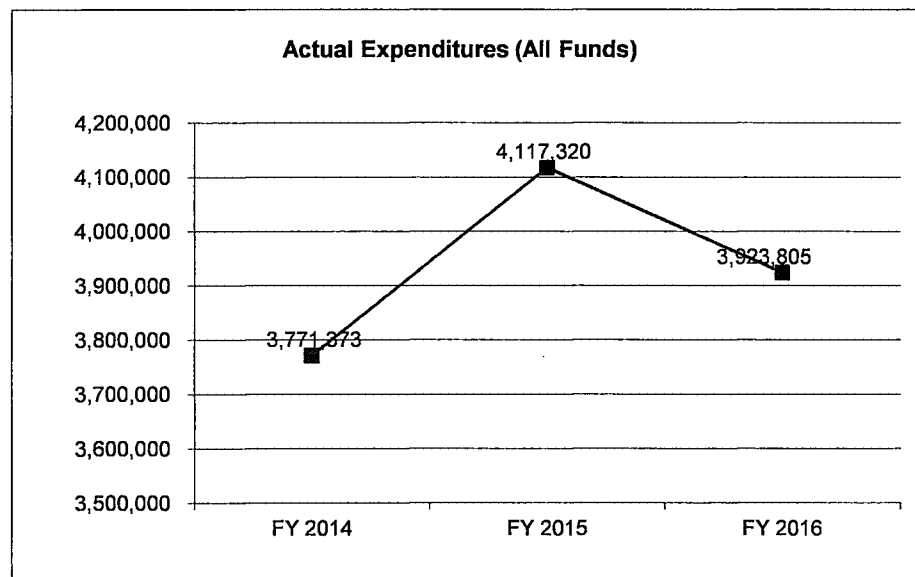
<b>Department of Revenue</b>	<b>Budget Unit</b>	<b>86150C</b>
<b>Division of Administration</b>		
<b>Core - Postage</b>	<b>HB Section</b>	<b>4.025</b>

## **3. PROGRAM LISTING (list programs included in this core funding)**

Corporate Tax Program	Property Tax Program	Driver License Program	Motor Vehicle Registration Program
Fuel Tax Program	Sales Tax Program	Motor Vehicle Dealer Registration Program	Motor Vehicle Title
Personal Tax Program			

## **4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	3,815,562	4,243,256	4,043,756	4,164,124
Less Reverted (All Funds)	(161)	(125,936)	(119,951)	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	3,815,401	4,117,320	3,923,805	4,164,124
Actual Expenditures (All Funds)	3,771,373	4,117,320	3,923,805	0
Unexpended (All Funds)	44,028	0	0	4,164,124
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	44,028	0	0	0
	(1), (2)	(1)	(1)	



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

### **NOTES:**

(1) Total postage expenditures

	<b>FY14</b>	<b>FY15</b>	<b>FY16</b>
Highway Collections	\$3,279,819	3,713,717	3,572,553
Core	3,771,373	4,117,320	3,923,805
	\$7,051,192	7,831,037	7,496,358

(2) Lapse funds represent unspent appropriations from the Motor Vehicle Commission Fund due to an insufficient cash balance.

## CORE RECONCILIATION DETAIL

### DEPARTMENT OF REVENUE

### POSTAGE

### 5. CORE RECONCILIATION DETAIL

				Budget Class	FTE	GR	Federal	Other	Total	Explanation
<b>TAFP AFTER VETOES</b>										
				EE	0.00	4,113,379	0	50,745	4,164,124	
				<b>Total</b>	<b>0.00</b>	<b>4,113,379</b>	<b>0</b>	<b>50,745</b>	<b>4,164,124</b>	
<b>DEPARTMENT CORE ADJUSTMENTS</b>										
Core Reduction	734	0075	EE	0.00	(120,368)		0	0	(120,368)	Postage Service exigent surcharge pricing reversed.
<b>NET DEPARTMENT CHANGES</b>					<b>0.00</b>	<b>(120,368)</b>	<b>0</b>	<b>0</b>	<b>(120,368)</b>	
<b>DEPARTMENT CORE REQUEST</b>										
				EE	0.00	3,993,011	0	50,745	4,043,756	
				<b>Total</b>	<b>0.00</b>	<b>3,993,011</b>	<b>0</b>	<b>50,745</b>	<b>4,043,756</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>										
				EE	0.00	3,993,011	0	50,745	4,043,756	
				<b>Total</b>	<b>0.00</b>	<b>3,993,011</b>	<b>0</b>	<b>50,745</b>	<b>4,043,756</b>	



# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>POSTAGE</b>								
<b>CORE</b>								
TRAVEL, IN-STATE	0	0.00	25	0.00	25	0.00	25	0.00
TRAVEL, OUT-OF-STATE	1,481	0.00	0	0.00	0	0.00	0	0.00
SUPPLIES	3,557,507	0.00	3,518,422	0.00	3,552,554	0.00	3,552,554	0.00
PROFESSIONAL DEVELOPMENT	215	0.00	342	0.00	342	0.00	342	0.00
COMMUNICATION SERV & SUPP	0	0.00	25	0.00	25	0.00	25	0.00
PROFESSIONAL SERVICES	201,487	0.00	284,335	0.00	284,335	0.00	284,335	0.00
M&R SERVICES	112,609	0.00	150,000	0.00	150,000	0.00	150,000	0.00
COMPUTER EQUIPMENT	24,000	0.00	0	0.00	0	0.00	0	0.00
OFFICE EQUIPMENT	0	0.00	25	0.00	25	0.00	25	0.00
OTHER EQUIPMENT	20,034	0.00	204,500	0.00	50,000	0.00	50,000	0.00
EQUIPMENT RENTALS & LEASES	6,472	0.00	6,425	0.00	6,425	0.00	6,425	0.00
MISCELLANEOUS EXPENSES	0	0.00	25	0.00	25	0.00	25	0.00
<b>TOTAL - EE</b>	<b>3,923,805</b>	<b>0.00</b>	<b>4,164,124</b>	<b>0.00</b>	<b>4,043,756</b>	<b>0.00</b>	<b>4,043,756</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$3,923,805</b>	<b>0.00</b>	<b>\$4,164,124</b>	<b>0.00</b>	<b>\$4,043,756</b>	<b>0.00</b>	<b>\$4,043,756</b>	<b>0.00</b>
<b>GENERAL REVENUE</b>	<b>\$3,873,221</b>	<b>0.00</b>	<b>\$4,113,379</b>	<b>0.00</b>	<b>\$3,993,011</b>	<b>0.00</b>	<b>\$3,993,011</b>	<b>0.00</b>
<b>FEDERAL FUNDS</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>
<b>OTHER FUNDS</b>	<b>\$50,584</b>	<b>0.00</b>	<b>\$50,745</b>	<b>0.00</b>	<b>\$50,745</b>	<b>0.00</b>	<b>\$50,745</b>	<b>0.00</b>

## PROGRAM DESCRIPTION

Department of Revenue					HB Section(s): <u>4.010, 4.020, 4.025</u>	
Program Name - Corporate Tax						
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage						
	Taxation	MV/DL	Admin	Legal	Postage	Total
GR	1,986,427	0	101,517	141,981	74,768	2,304,693
Federal						0
Other						0
<b>Total</b>	<b>1,986,427</b>	<b>0</b>	<b>101,517</b>	<b>141,981</b>	<b>74,768</b>	<b>2,304,693</b>

**1. What does this program do?**

The Corporate Tax Program administers and collects the state's corporate income tax. Corporate tax is authorized by Section 143.072, RSMo, and is a 6.25 percent tax on a corporation's taxable income from Missouri sources. Department staff implements and collects corporate taxes, refunds overpayments, processes business tax registrations, and maintains certain non-financial records related to registered corporations. The Department's collection staff provides technical support to corporations, maintains account information, assists with account resolution and collection activities, and helps delinquent taxpayers. The Department has six compliance offices in Missouri, three compliance offices out of state (Chicago, Dallas, and New York), and employee presence in Georgia and Colorado to promote compliance with Missouri's tax laws.

**2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)**

Chapter 143, RSMo.

**3. Are there federal matching requirements? If yes, please explain.**

No

**4. Is this a federally mandated program? If yes, please explain.**

No

**5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.**

**Program Expenditure History**

Fiscal Year	GR	FEDERAL	OTHER	TOTAL
FY 2014 Actual	2,208,508	0	0	2,208,508
FY 2015 Actual	2,170,379	0	0	2,170,379
FY 2016 Actual	2,304,693	0	0	2,304,693
FY 2017 Planned	2,315,000	0	0	2,315,000

# PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): <u>4.010, 4.020, 4.025</u></b>									
<b>Program Name - Corporate Tax</b>										
<b>Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division Administration Division, Legal Services Division, Postage</b>										
<b>6. What are the sources of the "Other " funds?</b> N/A  Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.										
<b>7a. Provide an effectiveness measure.</b> Revenue generated (millions) (net of refunds) <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td style="text-align: center;">FY 2014</td> <td style="text-align: center;">FY 2015</td> <td style="text-align: center;">FY 2016</td> </tr> <tr> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td style="text-align: center; border-top: 1px solid black;">\$396.0</td> <td style="text-align: center; border-top: 1px solid black;">\$435.0</td> <td style="text-align: center; border-top: 1px solid black;">\$298.5</td> </tr> </table>		FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	\$396.0	\$435.0	\$298.5
FY 2014	FY 2015	FY 2016								
Actual	Actual	Actual								
\$396.0	\$435.0	\$298.5								
<b>7b. Provide an efficiency measure.</b> N/A										
<b>7c. Provide the number of clients/individuals served, if applicable.</b> Number of returns processed <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td style="text-align: center;">FY 2014</td> <td style="text-align: center;">FY 2015</td> <td style="text-align: center;">FY 2016</td> </tr> <tr> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td style="text-align: center; border-top: 1px solid black;">171,264</td> <td style="text-align: center; border-top: 1px solid black;">148,798</td> <td style="text-align: center; border-top: 1px solid black;">159,704</td> </tr> </table>		FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	171,264	148,798	159,704
FY 2014	FY 2015	FY 2016								
Actual	Actual	Actual								
171,264	148,798	159,704								
<b>7d. Provide a customer satisfaction measure, if available.</b> N/A										

## PROGRAM DESCRIPTION

Department of Revenue					HB Section(s): 4.005, 4.010, 4.020, 4.025
Program Name - Fuel Tax					
Program is found in the following core budget(s): Taxation Division, Administration Division, Legal Services Division, Postage					
	Taxation	Admin	Legal	Postage	Total
GR					
FEDERAL			44,028		44,028
OTHER	258,971	69,278	38,176	5,927	372,352
TOTAL	258,971	69,278	82,204	5,927	416,380

### 1. What does this program do?

The Fuel Tax Program collects and administers the tax on the sale of motor fuel (gasoline, diesel, and blends) paid by fuel suppliers and distributors and passed on to the final consumer. The tax rate, authorized by Section 142.803, RSMo, is 17 cents per gallon. The business tax area provides technical support, maintains account information, and assists taxpayers with account resolution and delinquent collections.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 142, RSMo.

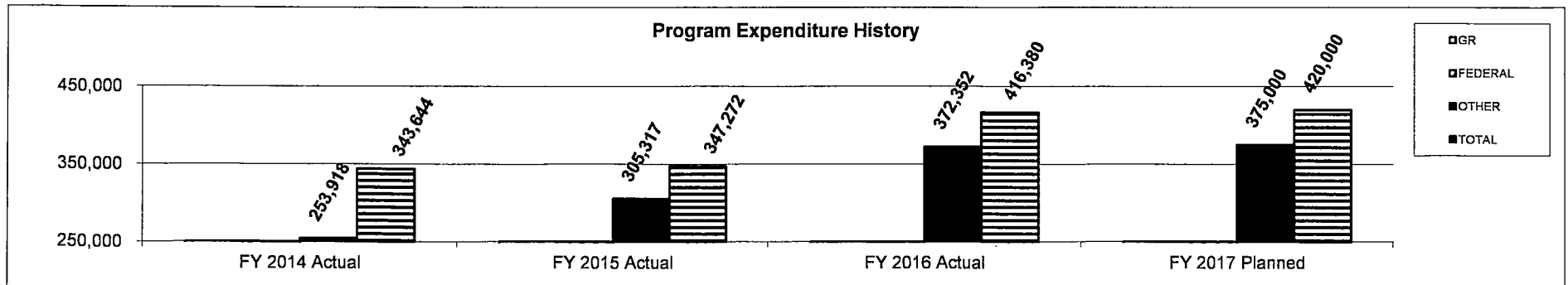
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): <u>4.005, 4.010, 4.020, 4.025</u></b>																				
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FY 2014	FY 2015	FY 2016																			
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<b>7b. Provide an efficiency measure.</b>																					
Number of days from receipt to deposit																					
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Actual	Actual	Actual																			
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<b>7c. Provide the number of clients/individuals served, if applicable.</b>																					
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	FY 2014	FY 2015	FY 2016																		
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N/A																					

## PROGRAM DESCRIPTION

Department of Revenue					HB Section(s): 4.010, 4.020, 4.025	
Program Name - Personal Tax						
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage						
	Taxation	MV/DL	Admin	Legal	Postage	Total
GR	6,692,835	0	815,783	656,772	3,419,494	11,584,884
Federal						0
Other						0
Total	6,692,835	0	815,783	656,772	3,419,494	11,584,884

### 1. What does this program do?

The Personal Tax Program administers and collects individual income tax primarily on the taxable income of Missouri residents. The Department also collects income tax on taxable income earned in Missouri by non-residents. Section 143.011, RSMO, authorizes the tax, a graduated rate from 1.5 percent to 6 percent of taxable income. Program staff implements, processes, and collects individual income taxes, refunds overpayments, processes registrations, and maintains certain records related to businesses that must report withholding of income taxes. The Department's collection staff provides technical support, maintains account information, assists with account resolution and collection activities, and aids delinquent taxpayers in resolving accounts. The staff handles lien filing, refers collection cases to local prosecuting attorneys, and makes referrals to collection agencies.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Chapter 143, RSMo.

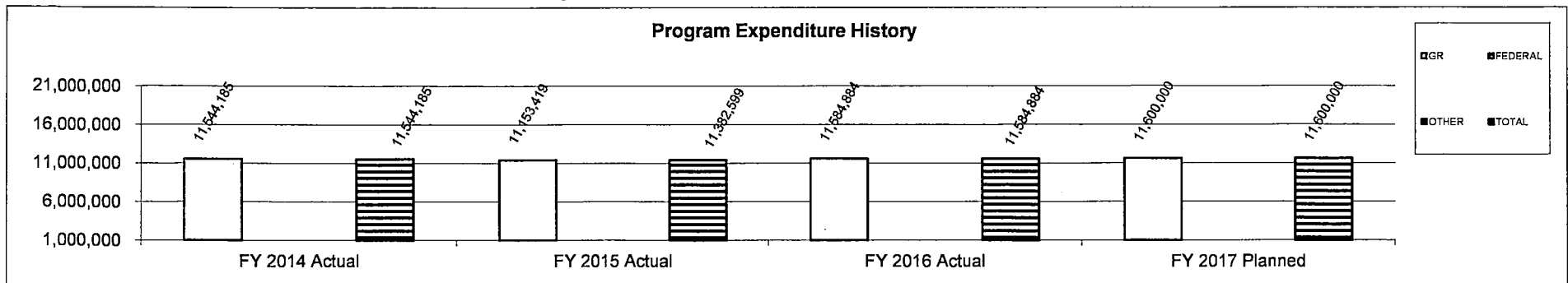
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



# PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): 4.010, 4.020, 4.025</b>																				
<b>Program Name - Personal Tax</b>																					
<b>Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage</b>																					
<b>6. What are the sources of the "Other " funds?</b> N/A  Footnote - The FY2014, FY2015 and FY2016 Actual and FY2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY2007.																					
<b>7a. Provide an effectiveness measure.</b> Revenue generated (net of refunds) (in billions) <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td></td> <td style="text-align: center;">FY 2014</td> <td style="text-align: center;">FY 2015</td> <td style="text-align: center;">FY 2016</td> </tr> <tr> <td></td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td></td> <td style="text-align: center;">\$5.4</td> <td style="text-align: center;">\$5.9</td> <td style="text-align: center;">\$6.0</td> </tr> </table>			FY 2014	FY 2015	FY 2016		Actual	Actual	Actual		\$5.4	\$5.9	\$6.0								
	FY 2014	FY 2015	FY 2016																		
	Actual	Actual	Actual																		
	\$5.4	\$5.9	\$6.0																		
<b>7b. Provide an efficiency measure.</b> N/A																					
<b>7c. Provide the number of clients/individuals served, if applicable.</b> Number of individual income tax returns processed (in millions) <table style="margin-left: 40px; border-collapse: collapse;"> <tr> <td></td> <td style="text-align: center;">FY 2014</td> <td style="text-align: center;">FY 2015</td> <td style="text-align: center;">FY 2016</td> </tr> <tr> <td></td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td>Total</td> <td style="text-align: center;">2.85</td> <td style="text-align: center;">3.00</td> <td style="text-align: center;">3.10</td> </tr> <tr> <td>Paper</td> <td style="text-align: center;">0.56</td> <td style="text-align: center;">0.55</td> <td style="text-align: center;">0.57</td> </tr> <tr> <td>Electronic</td> <td style="text-align: center;">2.25</td> <td style="text-align: center;">2.45</td> <td style="text-align: center;">2.53</td> </tr> </table>			FY 2014	FY 2015	FY 2016		Actual	Actual	Actual	Total	2.85	3.00	3.10	Paper	0.56	0.55	0.57	Electronic	2.25	2.45	2.53
	FY 2014	FY 2015	FY 2016																		
	Actual	Actual	Actual																		
Total	2.85	3.00	3.10																		
Paper	0.56	0.55	0.57																		
Electronic	2.25	2.45	2.53																		
<b>7d. Provide a customer satisfaction measure, if available.</b> N/A																					

## PROGRAM DESCRIPTION

Department of Revenue					HB Section(s): 4.010, 4.020, 4.025	
Program Name - Property Tax Credit						
Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage						
	Taxation	MV/DL	Admin	Legal	Postage	Total
GR	722,265	0	52,953	20,310	30,536	826,064
Federal						0
Other						0
Total	722,265	0	52,953	20,310	30,536	826,064

### 1. What does this program do?

The Property Tax Credit (PTC) Program was established in Chapter 135 by the General Assembly in 1973. Persons are eligible to file a PTC claim under Sections 135.010 to 135.035, RSMo, if they meet all of the qualifications outlined in these sections. The PTC is a credit allowed to offset the cost of property taxes or rent paid on property subject to property tax by taxpayers who meet the household income limitations and are either 65 years of age or older, 100 percent disabled as a result of military service, 100 percent disabled, or has reached the age of 60 on or before the last day of the calendar year and is receiving surviving spouse Social Security benefits.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 135.010 to 135.035, RSMo.

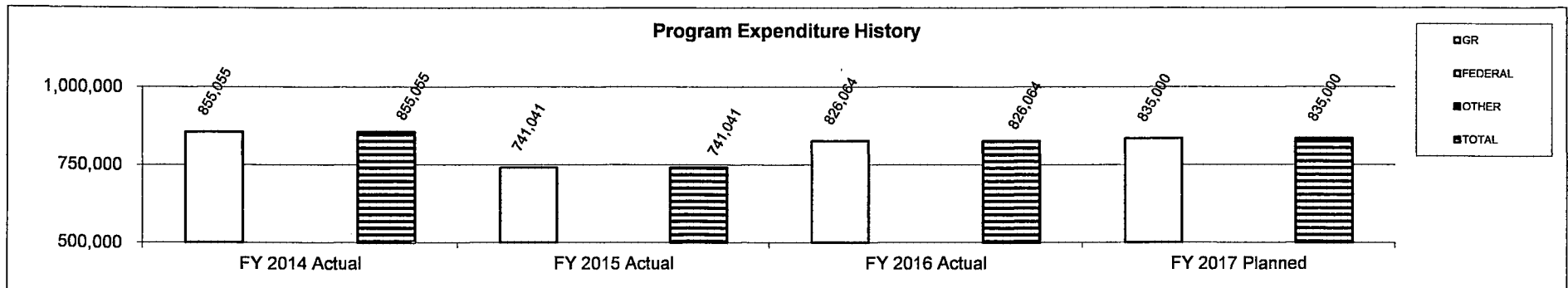
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.





## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): 4.010, 4.020, 4.025</b>												
<b>Program Name - Property Tax Credit</b>													
<b>Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage</b>													
<b>6. What are the sources of the "Other " funds?</b>  N/A  Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.													
<b>7a. Provide an effectiveness measure.</b> N/A													
<b>7b. Provide an efficiency measure.</b> Number of days to process claims <table style="margin-left: 40px; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">FY 2014 Actual</th> <th style="text-align: center;">FY 2015 Actual</th> <th style="text-align: center;">FY 2016 Actual</th> </tr> </thead> <tbody> <tr> <td>Paper</td> <td style="text-align: center;">2.98</td> <td style="text-align: center;">3.82</td> <td style="text-align: center;">3.10</td> </tr> <tr> <td>Electronic</td> <td style="text-align: center;">2.98</td> <td style="text-align: center;">3.82</td> <td style="text-align: center;">3.10</td> </tr> </tbody> </table>			FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	Paper	2.98	3.82	3.10	Electronic	2.98	3.82	3.10
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual										
Paper	2.98	3.82	3.10										
Electronic	2.98	3.82	3.10										
<b>7c. Provide the number of clients/individuals served, if applicable.</b> Number of claims processed. <table style="margin-left: 40px; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">FY 2014 Actual</th> <th style="text-align: center;">FY 2015 Actual</th> <th style="text-align: center;">FY 2016 Actual</th> </tr> </thead> <tbody> <tr> <td></td> <td style="text-align: center;">249,751</td> <td style="text-align: center;">238,050</td> <td style="text-align: center;">232,734</td> </tr> </tbody> </table>			FY 2014 Actual	FY 2015 Actual	FY 2016 Actual		249,751	238,050	232,734				
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual										
	249,751	238,050	232,734										
<b>7d. Provide a customer satisfaction measure, if available.</b> N/A													

## PROGRAM DESCRIPTION

<b>Department of Revenue</b>					<b>HB Section(s): 4.010, 4.020, 4.025</b>	
<b>Program Name - Sales and Use Tax</b>						
<b>Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage</b>						
	<b>Taxation</b>	<b>MV/DL</b>	<b>Admin</b>	<b>Legal</b>	<b>Postage</b>	<b>Total</b>
<b>GR</b>	9,329,681	0	819,133	794,535	675,885	11,619,234
<b>Federal</b>						0
<b>Other</b>	620,433		156,025	151,340	128,740	1,056,538
<b>Total</b>	9,950,114	0	975,158	945,875	804,625	12,675,772

**1. What does this program do?**

The Sales Tax Program administers and collects Missouri's sales and use taxes. Section 144.020, RSMo, authorizes a general sales tax, a 3 percent tax on the purchase price of tangible personal property or service sold at retail, excluding exemptions. Section 144.610, RSMo, authorizes a general use tax, a 3 percent tax on the value of tangible personal property purchased outside the state for the privilege of storing, using, or consuming the property within the state. Two additional sales and use taxes have been approved by voters and are authorized by Article IV, Section 43 and Article IV, Section 47 of the Missouri Constitution: a one-eighth of 1 percent Conservation sales and use tax and a one-tenth of 1 percent Parks, Soils, and Water Conservation sales and use tax. Also, Section 144.701, RSMo, authorizes a 1 percent Education sales and use tax. Program staff provides a variety of administrative and customer service functions. On the administrative side, staff implements, collects, and distributes local sales taxes and refunds overpayments of sales/use taxes. Staff also processes registration applications, updates information for businesses that report sales/use taxes, handle lien filings, assists in the collections or makes collection case referrals to local prosecuting attorneys and collection agencies, tax clearances, and debt offsets. Seven Missouri compliance offices and three out-of-state compliance offices conduct audits of taxpayers' sales and use returns. The Department educates its constituencies by participating at conferences, educational seminars, one-on-one meetings, and through its website.

**2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)**

Chapter 144, RSMo

**3. Are there federal matching requirements? If yes, please explain.**

No

**4. Is this a federally mandated program? If yes, please explain.**

No

## PROGRAM DESCRIPTION

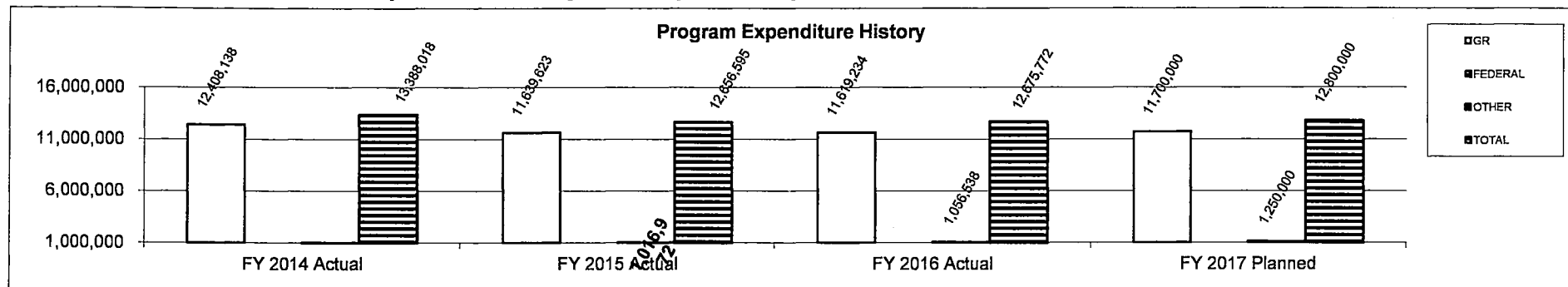
**Department of Revenue**

**HB Section(s): 4.010, 4.020, 4.025**

**Program Name - Sales and Use Tax**

**Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage**

**5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.**



**6. What are the sources of the "Other " funds?**

Conservation Fund (0609)

Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.

**7a. Provide an effectiveness measure.**

Revenue generated (in billions) (General Revenue only before refunds)

FY 2014	FY 2015	FY 2016
Actual	Actual	Actual
\$1.96	\$2.00	\$2.10

**7b. Provide an efficiency measure.**

Average number of days from receipt in mail room to deposit

FY 2014	FY 2015	FY 2016
Actual	Actual	Actual
1.30	0.83	1.00

## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): 4.010, 4.020, 4.025</b>									
<b>Program Name - Sales and Use Tax</b>										
<b>Program is found in the following core budget(s): Taxation Division, Motor Vehicle and Driver License Division, Administration Division, Legal Services Division, Postage</b>										
 <b>7c. Provide the number of clients/individuals served, if applicable.</b> Number of sales and use tax returns processed <table style="margin-left: 40px; border-collapse: collapse;"><thead><tr><th style="text-align: center;">FY 2014</th><th style="text-align: center;">FY 2015</th><th style="text-align: center;">FY 2016</th></tr><tr><th style="text-align: center;">Actual</th><th style="text-align: center;">Actual</th><th style="text-align: center;">Actual</th></tr></thead><tbody><tr><td style="text-align: center;">703,062</td><td style="text-align: center;">705,116</td><td style="text-align: center;">706,925</td></tr></tbody></table>		FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	703,062	705,116	706,925
FY 2014	FY 2015	FY 2016								
Actual	Actual	Actual								
703,062	705,116	706,925								
 <b>7d. Provide a customer satisfaction measure, if available.</b> N/A										

## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): 4.005, 4.015, 4.020, 4.025</b>
<b>Program Name - Driver License</b>	

**Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage**

	<b>MV/DL</b>	<b>Taxation</b>	<b>Admin</b>	<b>Legal</b>	<b>Postage</b>	<b>Total</b>
<b>GR</b>	2,588,649	0	332,356	117,337	643,474	3,681,816
<b>Federal</b>	0	0	0	60,447	0	60,447
<b>Other</b>	1,353,247	0	21,214	1,600,059	41,073	3,015,593
<b>Total</b>	3,941,896	0	353,570	1,777,843	684,547	6,757,856

### 1. What does this program do?

The Driver License program collects fees and taxes and enforces state laws for the following activities: 1) issuing commercial and non-commercial driver licenses, nondriver licenses, and permits; 2) suspending, revoking, and disqualifying driver licenses; and 3) processing and maintaining records related to traffic violation point assessments, the administrative driving while intoxicated (DWI) and abuse-and-lose laws for alcohol and drug offenses, failure to appear in court for traffic violations, the safety responsibility (mandatory insurance) laws for uninsured motorists, and a variety of court-ordered driver license suspensions.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 302 and 303; Section 211.031; Section 304.070; Section 304.351; Section 311.325; Sections 454.1000 - 454.1018; Sections 544.045 - 544.046; Section 577.041; Sections 577.500 - 577.510; and Sections 577.600 - 577.614.

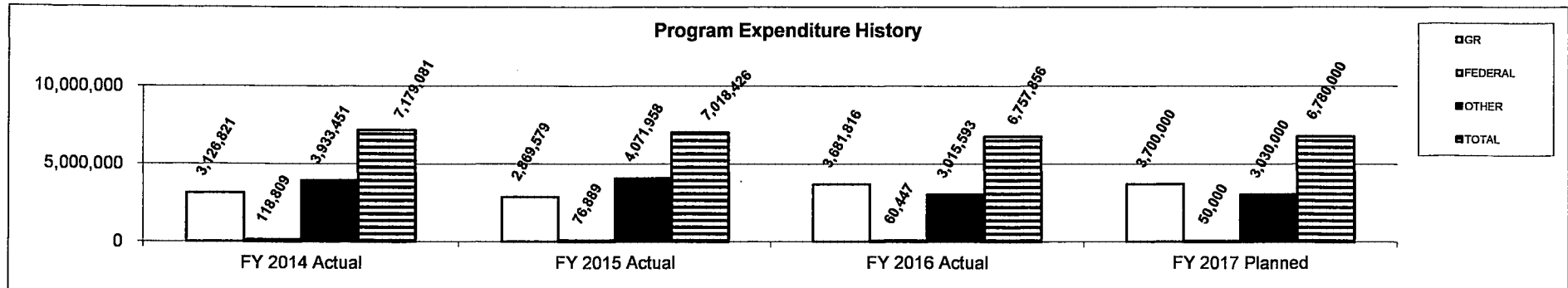
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): 4.005, 4.015, 4.020, 4.025</b>																								
<b>Program Name - Driver License</b>																									
<b>Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage</b>																									
<p><b>6. What are the sources of the "Other " funds?</b></p> <p>State Highways and Transportation Department Fund (0644)</p> <p>Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.</p>																									
<p><b>7a. Provide an effectiveness measure.</b></p> <p>Revenue generated (in millions)</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">FY 2014 Actual</th> <th style="text-align: center;">FY 2015 Actual</th> <th style="text-align: center;">FY 2016 Actual</th> </tr> </thead> <tbody> <tr> <td>Issuance</td> <td style="text-align: right;">\$16.0</td> <td style="text-align: right;">\$18.4</td> <td style="text-align: right;">\$17.7</td> </tr> <tr> <td>Reinstatement</td> <td style="text-align: right;">\$2.6</td> <td style="text-align: right;">\$2.6</td> <td style="text-align: right;">\$1.7</td> </tr> </tbody> </table>			FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	Issuance	\$16.0	\$18.4	\$17.7	Reinstatement	\$2.6	\$2.6	\$1.7												
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual																						
Issuance	\$16.0	\$18.4	\$17.7																						
Reinstatement	\$2.6	\$2.6	\$1.7																						
<p><b>7b. Provide an efficiency measure.</b></p> <p>N/A</p>																									
<p><b>7c. Provide the number of clients/individuals served, if applicable.</b></p> <p>Number of licenses produced</p> <table style="width: 100%; border-collapse: collapse;"> <thead> <tr> <th></th> <th style="text-align: center;">FY 2014 Actual</th> <th style="text-align: center;">FY 2015 Actual</th> <th style="text-align: center;">FY 2016 Actual</th> </tr> </thead> <tbody> <tr> <td>Initial</td> <td style="text-align: right;">355,375</td> <td style="text-align: right;">366,779</td> <td style="text-align: right;">379,425</td> </tr> <tr> <td>Renewal</td> <td style="text-align: right;">657,488</td> <td style="text-align: right;">818,092</td> <td style="text-align: right;">743,615</td> </tr> <tr> <td>Non-driver</td> <td style="text-align: right;">183,631</td> <td style="text-align: right;">189,486</td> <td style="text-align: right;">197,174</td> </tr> <tr> <td>Duplicate</td> <td style="text-align: right;">218,630</td> <td style="text-align: right;">225,784</td> <td style="text-align: right;">245,484</td> </tr> <tr> <td><b>Total</b></td> <td style="text-align: right;"><b>1,415,124</b></td> <td style="text-align: right;"><b>1,600,141</b></td> <td style="text-align: right;"><b>1,565,698</b></td> </tr> </tbody> </table>			FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	Initial	355,375	366,779	379,425	Renewal	657,488	818,092	743,615	Non-driver	183,631	189,486	197,174	Duplicate	218,630	225,784	245,484	<b>Total</b>	<b>1,415,124</b>	<b>1,600,141</b>	<b>1,565,698</b>
	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual																						
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<b>Total</b>	<b>1,415,124</b>	<b>1,600,141</b>	<b>1,565,698</b>																						
<p><b>7d. Provide a customer satisfaction measure, if available.</b></p> <p>N/A</p>																									

## PROGRAM DESCRIPTION

Department of Revenue						HB Section(s): 4.015, 4.020, 4.025
Program Name - Motor Vehicle Dealer Registration						
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services						
	MV/DL	Taxation	Admin	Legal	Postage	Total
GR	48,392					48,392
Federal						0
Other	390,804	0	54,315	355,432	16,298	816,849
Total	439,196	0	54,315	355,432	16,298	865,241

### 1. What does this program do?

The Dealer Registration Program is responsible for the annual licensing of all manufacturers, motor vehicle dealers, wholesale motor vehicle auctions, public motor vehicle auctions, and wholesale motor vehicle dealers. Department staff responds to dealer inquiries about state regulations, issues annual dealership license plates, and records sales volume information to ensure compliance with state regulations.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Sections 301.550 through 301.573, RSMo.

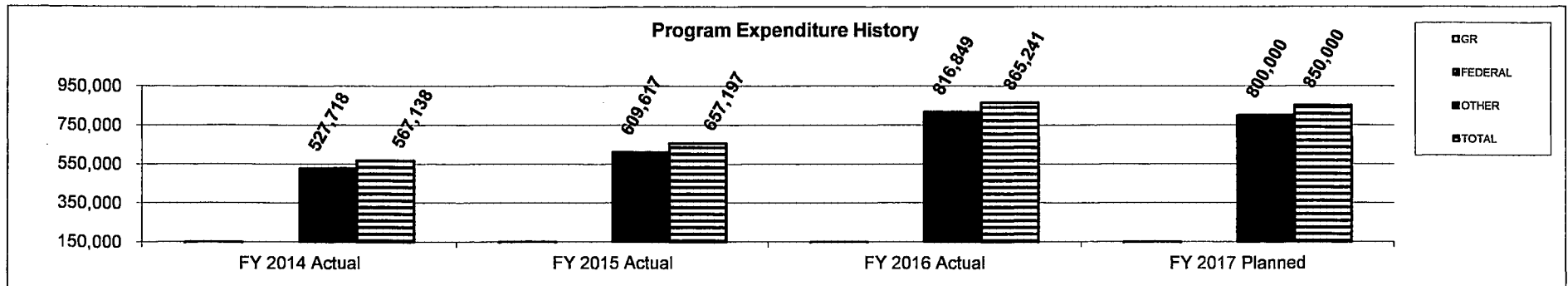
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): 4.015, 4.020, 4.025</b>
<b>Program Name - Motor Vehicle Dealer Registration</b>	
<b>Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services</b>	
<b>6. What are the sources of the "Other " funds?</b>	
State Highways and Transportation Department Fund (0644) and Motor Vehicle Commission Fund (0588)	
Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.	
<b>7a. Provide an effectiveness measure.</b>	
Total revenue collected	
FY 2014	FY 2015
Actual	Actual
\$961,383	\$1,020,585
FY 2016	Actual
\$1,202,844	
<b>7b. Provide an efficiency measure.</b>	
N/A	
<b>7c. Provide the number of clients/individuals served, if applicable.</b>	
Total number of dealerships licensed	
FY 2014	FY 2015
Actual	Actual
5,917	5,785
FY 2016	Actual
5,725	
<b>7d. Provide a customer satisfaction measure, if available.</b>	
N/A	





## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): <u>4.005, 4.015, 4.020, 4.025</u></b>									
<b>Program Name - Motor Vehicle Registration</b>										
<b>Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage</b>										
<b>6. What are the sources of the "Other " funds?</b>										
State Highways and Transportation Department Fund (0644) and Specialty Plate Fund (0775)										
Footnote - The FY 2014, FY 2016 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.										
<b>7a. Provide an effectiveness measure.</b>										
Revenue generated (in millions)										
	<table border="0" style="width: 100%;"> <tr> <td style="width: 33.33%; text-align: center;">FY 2014</td> <td style="width: 33.33%; text-align: center;">FY 2015</td> <td style="width: 33.33%; text-align: center;">FY 2016</td> </tr> <tr> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> <tr> <td style="text-align: center;">\$164.21</td> <td style="text-align: center;">\$167.49</td> <td style="text-align: center;">\$175.21</td> </tr> </table>	FY 2014	FY 2015	FY 2016	Actual	Actual	Actual	\$164.21	\$167.49	\$175.21
FY 2014	FY 2015	FY 2016								
Actual	Actual	Actual								
\$164.21	\$167.49	\$175.21								
<b>7b. Provide an efficiency measure.</b>										
N/A										
<b>7c. Provide the number of clients/individuals served, if applicable.</b>										
Number of registrations produced										
	<table border="0" style="width: 100%;"> <tr> <td style="width: 33.33%; text-align: center;">FY 2014</td> <td style="width: 33.33%; text-align: center;">FY 2015</td> <td style="width: 33.33%; text-align: center;">FY 2016</td> </tr> <tr> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> <td style="text-align: center;">Actual</td> </tr> </table>	FY 2014	FY 2015	FY 2016	Actual	Actual	Actual			
FY 2014	FY 2015	FY 2016								
Actual	Actual	Actual								
Motor Vehicle - Annual (in millions)	<table border="0" style="width: 100%;"> <tr> <td style="width: 33.33%; text-align: center;">2.08</td> <td style="width: 33.33%; text-align: center;">2.08</td> <td style="width: 33.33%; text-align: center;">2.09</td> </tr> </table>	2.08	2.08	2.09						
2.08	2.08	2.09								
Motor Vehicle - Biennial (in millions)	<table border="0" style="width: 100%;"> <tr> <td style="width: 33.33%; text-align: center;">1.63</td> <td style="width: 33.33%; text-align: center;">1.88</td> <td style="width: 33.33%; text-align: center;">1.90</td> </tr> </table>	1.63	1.88	1.90						
1.63	1.88	1.90								
Trailer	<table border="0" style="width: 100%;"> <tr> <td style="width: 33.33%; text-align: center;">358,984</td> <td style="width: 33.33%; text-align: center;">370,061</td> <td style="width: 33.33%; text-align: center;">390,257</td> </tr> </table>	358,984	370,061	390,257						
358,984	370,061	390,257								
Marine craft	<table border="0" style="width: 100%;"> <tr> <td style="width: 33.33%; text-align: center;">121,870</td> <td style="width: 33.33%; text-align: center;">122,531</td> <td style="width: 33.33%; text-align: center;">124,517</td> </tr> </table>	121,870	122,531	124,517						
121,870	122,531	124,517								
All-Terrain Vehicles	<table border="0" style="width: 100%;"> <tr> <td style="width: 33.33%; text-align: center;">24,458</td> <td style="width: 33.33%; text-align: center;">23,414</td> <td style="width: 33.33%; text-align: center;">22,679</td> </tr> </table>	24,458	23,414	22,679						
24,458	23,414	22,679								
<b>7d. Provide a customer satisfaction measure, if available.</b>										
N/A										

## PROGRAM DESCRIPTION

Department of Revenue	HB Section(s): 4.005, 4.015, 4.020, 4.025
Program Name - Motor Vehicle Title	
Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage	

	MV/DL	Taxation	Admin	Legal	Postage	Total
GR	836,323	0	22,913	23,393	54,045	936,674
Federal						0
Other	2,861,917	0	358,964	366,491	846,702	4,434,074
Total	3,698,240	0	381,877	389,884	900,747	5,370,748

### 1. What does this program do?

The Motor Vehicle Title Program collects fees and taxes for all title transactions and issues titles that show proof of ownership. Program staff examines title transactions to ensure compliance with state laws, maintains the title information database, and updates the system as mandated by state statute. Program staff also maintain the lienholder and notice of sale systems for lienholders to file a notice of lien and sellers to file a notice of sale.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

Missouri Revised Statutes Chapters 301 and 306 and Sections 144.070, 144.440, 407.536, 454.516, and 700.320 through 700.380.

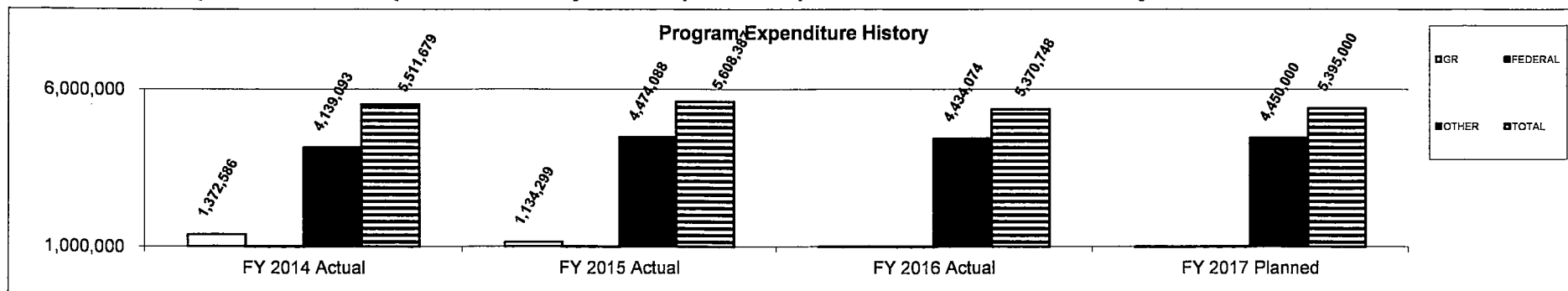
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



## PROGRAM DESCRIPTION

<b>Department of Revenue</b>	<b>HB Section(s): 4.005, 4.015, 4.020, 4.025</b>	
<b>Program Name - Motor Vehicle Title</b>		
<b>Program is found in the following core budget(s): Motor Vehicle and Driver License Division, Taxation Division, Administration Division, Legal Services Division, Postage</b>		
<b>6. What are the sources of the "Other " funds?</b>		
State Highways and Transportation Department Fund (0644)		
Footnote - The FY 2014, FY 2015 and FY 2016 Actual and FY 2017 Planned expenditures do not include information technology costs that were consolidated in the Office of Administration in FY 2007.		
<b>7a. Provide an effectiveness measure.</b>		
Revenue generated (in millions)		
FY 2014	FY 2015	FY 2016
Actual	Actual	Actual
\$735.60	\$793.78	\$842.63
<b>7b. Provide an efficiency measure.</b>		
N/A		
<b>7c. Provide the number of clients/individuals served, if applicable.</b>		
Number of titles produced (in millions)		
FY 2014	FY 2015	FY 2016
Actual	Actual	Actual
1.99	2.04	2.09
<b>7d. Provide a customer satisfaction measure, if available.</b>		
N/A		

# **REFUNDS AND DISTRIBUTIONS**

# DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
APPROPRIATED TAX CREDITS									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	362,638	0.00	600,000	0.00	600,000	0.00	0	0.00	
TOTAL - PD	362,638	0.00	600,000	0.00	600,000	0.00	0	0.00	
TOTAL	362,638	0.00	600,000	0.00	600,000	0.00	0	0.00	
GRAND TOTAL	\$362,638	0.00	\$600,000	0.00	\$600,000	0.00	\$0	0.00	

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# CORE DECISION ITEM

Department of Revenue	Budget Unit	87021C
Division of Taxation		
Core - Appropriated Tax Credits	HB Section	4.04

## 1. CORE FINANCIAL SUMMARY

FY 2018 Budget Request					FY 2018 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	600,000	0	0	600,000		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	600,000	0	0	600,000		Total	0	0	0	0	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds:

Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds:

## 2. CORE DESCRIPTION

The Department of Revenue collects taxes imposed on freight line companies as authorized by Section 137.1021, RSMo. Six-tenths of 1 percent is transferred to the Blind Pension Fund and a 1 percent collection fee is transferred to the General Fund. The remaining proceeds are distributed to counties based on each county's percentage of main track line to the aggregate total of the state.

Subject to appropriation, for all taxable years beginning on or after January 1, 2009, a freight line company is allowed a credit for eligible expenses against the tax. The state reimburses any political subdivision of this state for any decrease in revenue due to the credit. This appropriation is used to reimburse the political subdivisions.

## 3. PROGRAM LISTING (list programs included in this core funding)

# **CORE DECISION ITEM**

**Department of Revenue**  
**Division of Taxation**  
**Core - Appropriated Tax Credits**

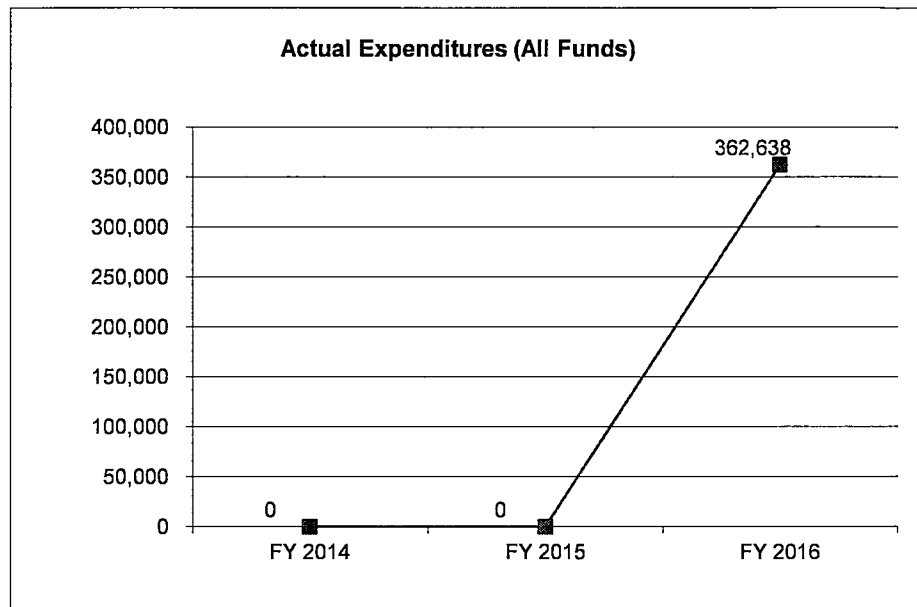
**Budget Unit** 87021C

**HB Section** 4.04

## **4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	0	0	1,400,000	600,000
Less Reverted (All Funds)	0	0	(42,000)	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	0	0	1,358,000	600,000
Actual Expenditures (All Funds)	0	0	362,638	0
Unexpended (All Funds)	0	0	995,362	600,000
Unexpended, by Fund:				
General Revenue	0	0	995,362	0
Federal	0	0	0	0
Other	0	0	0	0

(1)



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

## **NOTES:**

(1) The Fiscal Year 2016 appropriation included \$1 million for the Wood Energy Tax Credit and \$300,000 for the Alternative Fuel Infrastructure Tax Credit. These credits were transferred to the Department of Economic Development in the Fiscal Year 2017 budget.



**CORE RECONCILIATION DETAIL**

**DEPARTMENT OF REVENUE**  
**APPROPRIATED TAX CREDITS**

**5. CORE RECONCILIATION DETAIL**

		<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>								
		PD	0.00	600,000	0	0	600,000	
		<b>Total</b>	<b>0.00</b>	<b>600,000</b>	<b>0</b>	<b>0</b>	<b>600,000</b>	
<b>DEPARTMENT CORE REQUEST</b>								
		PD	0.00	600,000	0	0	600,000	
		<b>Total</b>	<b>0.00</b>	<b>600,000</b>	<b>0</b>	<b>0</b>	<b>600,000</b>	
<b>GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS</b>								
Core Reduction	1518 8972	PD	0.00	(600,000)	0	0	(600,000)	FY18 Core Reduction
<b>NET GOVERNOR CHANGES</b>			<b>0.00</b>	<b>(600,000)</b>	<b>0</b>	<b>0</b>	<b>(600,000)</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>								
		PD	0.00	0	0	0	0	
		<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
APPROPRIATED TAX CREDITS								
CORE								
PROGRAM DISTRIBUTIONS	291,000	0.00	600,000	0.00	600,000	0.00	0	0.00
REFUNDS	71,638	0.00	0	0.00	0	0.00	0	0.00
TOTAL - PD	362,638	0.00	600,000	0.00	600,000	0.00	0	0.00
GRAND TOTAL	\$362,638	0.00	\$600,000	0.00	\$600,000	0.00	\$0	0.00
GENERAL REVENUE	\$362,638	0.00	\$600,000	0.00	\$600,000	0.00		0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00		0.00

# DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>PROSEC ATTYS-COLL AGENCY FEES</b>									
<b>CORE</b>									
EXPENSE & EQUIPMENT									
GENERAL REVENUE	981,390	0.00	750,000	0.00	750,000	0.00	750,000	0.00	
TOTAL - EE	981,390	0.00	750,000	0.00	750,000	0.00	750,000	0.00	
PROGRAM-SPECIFIC									
GENERAL REVENUE	1,944,715	0.00	2,550,000	0.00	2,550,000	0.00	2,550,000	0.00	
TOTAL - PD	1,944,715	0.00	2,550,000	0.00	2,550,000	0.00	2,550,000	0.00	
<b>TOTAL</b>	<b>2,926,105</b>	<b>0.00</b>	<b>3,300,000</b>	<b>0.00</b>	<b>3,300,000</b>	<b>0.00</b>	<b>3,300,000</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$2,926,105</b>	<b>0.00</b>	<b>\$3,300,000</b>	<b>0.00</b>	<b>\$3,300,000</b>	<b>0.00</b>	<b>\$3,300,000</b>	<b>0.00</b>	

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# CORE DECISION ITEM

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87060C</u>
<b>Divisions of Taxation and Administration</b>	
<b>Core - Prosecuting Attorney/Collection Agency Fees</b>	<b>HB Section</b> <u>4.045</u>

## 1. CORE FINANCIAL SUMMARY

FY 2018 Budget Request					FY 2018 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	750,000	0	0	750,000		EE	750,000	0	0	750,000	
PSD	2,550,000	0	0	2,550,000		PSD	2,550,000	0	0	2,550,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	3,300,000	0	0	3,300,000		Total	3,300,000	0	0	3,300,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

<b>Est. Fringe</b>	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Other Funds:

## 2. CORE DESCRIPTION

The Department of Revenue exercises the statutory authority in Sections 136.150 and 140.850, RSMo, to use outside resources to supplement its collection of delinquent taxes. The Department refers delinquent accounts to local prosecuting attorneys and contracts with private collection agencies for the collection of delinquent taxes. This appropriation is used to pay the prosecuting attorney fees and collection agency contracts.

Prosecuting attorneys receive a payment of 20 percent of the delinquency collected. During Fiscal Year 2016, the Department referred \$80.4 million of delinquent accounts to the prosecuting attorneys. The prosecuting attorneys collected \$7.9 million in individual income tax and \$55,457 in business tax delinquencies.

The Department awarded contracts through the competitive bid process to two collection agencies at rates between 5.5 percent and 6.5 percent for the first placement and 6.4 percent and 9.73 percent for second placements. During Fiscal Year 2016, the Department referred \$384.6 million of delinquent accounts to collection agencies. The collection agencies collected \$6.8 million in individual income tax and \$8.7 million in business tax delinquencies.

## 3. PROGRAM LISTING (list programs included in this core funding)

# CORE DECISION ITEM

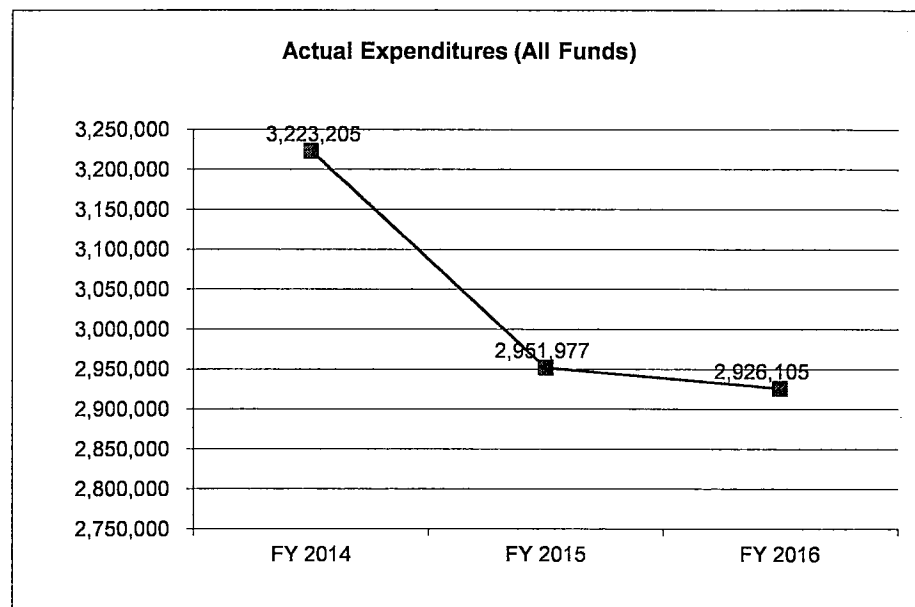
Department of Revenue  
Divisions of Taxation and Administration  
Core - Prosecuting Attorney/Collection Agency Fees

Budget Unit 87060C

HB Section 4.045

## 4. FINANCIAL HISTORY

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Current Yr.
Appropriation (All Funds)	3,510,000	3,300,000	3,300,000	3,300,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	3,510,000	3,300,000	3,300,000	3,300,000
Actual Expenditures (All Funds)	3,223,205	2,951,977	2,926,105	0
Unexpended (All Funds)	286,795	348,023	373,895	3,300,000
Unexpended, by Fund:				
General Revenue	286,795	348,023	373,895	0
Federal	0	0	0	0
Other	0	0	0	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

## NOTES:

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**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE****PROSEC ATTYS-COLL AGENCY FEES**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<hr/>							
<b>TAFP AFTER VETOES</b>							
	EE	0.00	750,000	0	0	750,000	
	PD	0.00	2,550,000	0	0	2,550,000	
	<b>Total</b>	<b>0.00</b>	<b>3,300,000</b>	<b>0</b>	<b>0</b>	<b>3,300,000</b>	
<hr/>							
<b>DEPARTMENT CORE REQUEST</b>							
	EE	0.00	750,000	0	0	750,000	
	PD	0.00	2,550,000	0	0	2,550,000	
	<b>Total</b>	<b>0.00</b>	<b>3,300,000</b>	<b>0</b>	<b>0</b>	<b>3,300,000</b>	
<hr/>							
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	EE	0.00	750,000	0	0	750,000	
	PD	0.00	2,550,000	0	0	2,550,000	
	<b>Total</b>	<b>0.00</b>	<b>3,300,000</b>	<b>0</b>	<b>0</b>	<b>3,300,000</b>	
<hr/>							

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
PROSEC ATTYS-COLL AGENCY FEES								
CORE								
PROFESSIONAL SERVICES	981,390	0.00	750,000	0.00	750,000	0.00	750,000	0.00
TOTAL - EE	981,390	0.00	750,000	0.00	750,000	0.00	750,000	0.00
PROGRAM DISTRIBUTIONS	1,944,715	0.00	2,550,000	0.00	2,550,000	0.00	2,550,000	0.00
TOTAL - PD	1,944,715	0.00	2,550,000	0.00	2,550,000	0.00	2,550,000	0.00
GRAND TOTAL	\$2,926,105	0.00	\$3,300,000	0.00	\$3,300,000	0.00	\$3,300,000	0.00
GENERAL REVENUE	\$2,926,105	0.00	\$3,300,000	0.00	\$3,300,000	0.00	\$3,300,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

## DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>COUNTY LIEN FILING FEES</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
GENERAL REVENUE	274,925	0.00	465,000	0.00	465,000	0.00	465,000	0.00	
TOTAL - PD	274,925	0.00	465,000	0.00	465,000	0.00	465,000	0.00	
<b>TOTAL</b>	<b>274,925</b>	<b>0.00</b>	<b>465,000</b>	<b>0.00</b>	<b>465,000</b>	<b>0.00</b>	<b>465,000</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$274,925</b>	<b>0.00</b>	<b>\$465,000</b>	<b>0.00</b>	<b>\$465,000</b>	<b>0.00</b>	<b>\$465,000</b>	<b>0.00</b>	



# **CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87080C</u>
<b>Division of Taxation</b>	
<b>Core - County Filing Fees</b>	<b>HB Section</b> <u>4.05</u>

## **1. CORE FINANCIAL SUMMARY**

FY 2018 Budget Request						FY 2018 Governor's Recommendation					
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0	0	PS	0	0	0	0	0
EE	0	0	0	0	0	EE	0	0	0	0	0
PSD	465,000	0	0	465,000		PSD	465,000	0	0	465,000	
TRF	0	0	0	0	0	TRF	0	0	0	0	0
<b>Total</b>	<b>465,000</b>	<b>0</b>	<b>0</b>	<b>465,000</b>		<b>Total</b>	<b>465,000</b>	<b>0</b>	<b>0</b>	<b>465,000</b>	
 FTE	 0.00	 0.00	 0.00	 0.00		 FTE	 0.00	 0.00	 0.00	 0.00	

<b>Est. Fringe</b>	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

<b>Est. Fringe</b>	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Other Funds:

## **2. CORE DESCRIPTION**

Sections 144.380 and 143.902, RSMo, allow the Department of Revenue to file a certificate of lien with circuit courts for income, withholding, sales and use tax delinquencies. The Department also files administrative judgements to garnish a taxpayer's wages, bank accounts or financial holdings. With this appropriation, the Department, per Section 144.380.4, RSMo, pays the county recorder of deeds \$3.00 to file a lien and \$1.50 when the Department requests the lien to be released.

## **3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

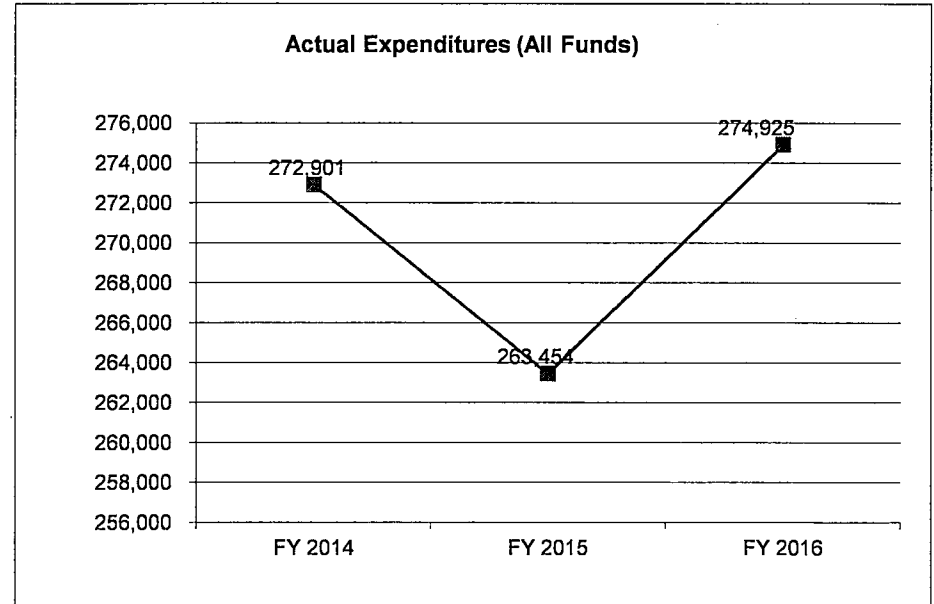
**Department of Revenue**  
**Division of Taxation**  
**Core - County Filing Fees**

**Budget Unit** 87080C

**HB Section** 4.05

**4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	465,000	465,000	465,000	465,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	465,000	465,000	465,000	465,000
Actual Expenditures (All Funds)	272,901	263,454	274,925	0
Unexpended (All Funds)	192,099	201,546	190,075	465,000
Unexpended, by Fund:				
General Revenue	192,099	201,546	190,075	0
Federal	0	0	0	0
Other	0	0	0	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**NOTES:**

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**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE**

**COUNTY LIEN FILING FEES**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<hr/>							
<b>TAFP AFTER VETOES</b>	PD	0.00	465,000	0	0	465,000	
	<b>Total</b>	<b>0.00</b>	<b>465,000</b>	<b>0</b>	<b>0</b>	<b>465,000</b>	
<hr/>							
<b>DEPARTMENT CORE REQUEST</b>	PD	0.00	465,000	0	0	465,000	
	<b>Total</b>	<b>0.00</b>	<b>465,000</b>	<b>0</b>	<b>0</b>	<b>465,000</b>	
<hr/>							
<b>GOVERNOR'S RECOMMENDED CORE</b>	PD	0.00	465,000	0	0	465,000	
	<b>Total</b>	<b>0.00</b>	<b>465,000</b>	<b>0</b>	<b>0</b>	<b>465,000</b>	
<hr/>							

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
COUNTY LIEN FILING FEES								
CORE								
PROGRAM DISTRIBUTIONS	274,925	0.00	465,000	0.00	465,000	0.00	465,000	0.00
TOTAL - PD	274,925	0.00	465,000	0.00	465,000	0.00	465,000	0.00
GRAND TOTAL	\$274,925	0.00	\$465,000	0.00	\$465,000	0.00	\$465,000	0.00
GENERAL REVENUE	\$274,925	0.00	\$465,000	0.00	\$465,000	0.00	\$465,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

# DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>MOTOR FUEL TAX DISTRIBUTION</b>								
<b>CORE</b>								
PROGRAM-SPECIFIC								
MOTOR FUEL TAX	185,676,269	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
TOTAL - PD	185,676,269	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
<b>TOTAL</b>	<b>185,676,269</b>	<b>0.00</b>	<b>188,000,000</b>	<b>0.00</b>	<b>188,000,000</b>	<b>0.00</b>	<b>188,000,000</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$185,676,269</b>	<b>0.00</b>	<b>\$188,000,000</b>	<b>0.00</b>	<b>\$188,000,000</b>	<b>0.00</b>	<b>\$188,000,000</b>	<b>0.00</b>

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b>	<b>87030C</b>
<b>Division of Taxation</b>		
<b>Core - Motor Fuel Tax Distribution</b>	<b>HB Section</b>	<b>4.055</b>

**1. CORE FINANCIAL SUMMARY**

FY 2018 Budget Request						FY 2018 Governor's Recommendation					
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	188,000,000	188,000,000		PSD	0	0	188,000,000	188,000,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	188,000,000	188,000,000		Total	0	0	188,000,000	188,000,000	

<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>
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<b>Est. Fringe</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>Est. Fringe</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: Motor Fuel Tax Fund (0673)

Other Funds: Motor Fuel Tax Fund (0673)

**2. CORE DESCRIPTION**

Article IV, Section 30(a) of the Missouri Constitution stipulates that 10 percent of the net proceeds of the motor fuel tax shall be apportioned and distributed to counties within the state and 15 percent of the net proceeds apportioned and distributed to incorporated cities, towns, and villages within the state. This appropriation allows the Department of Revenue to distribute this money to counties and cities as mandated by the Missouri Constitution.

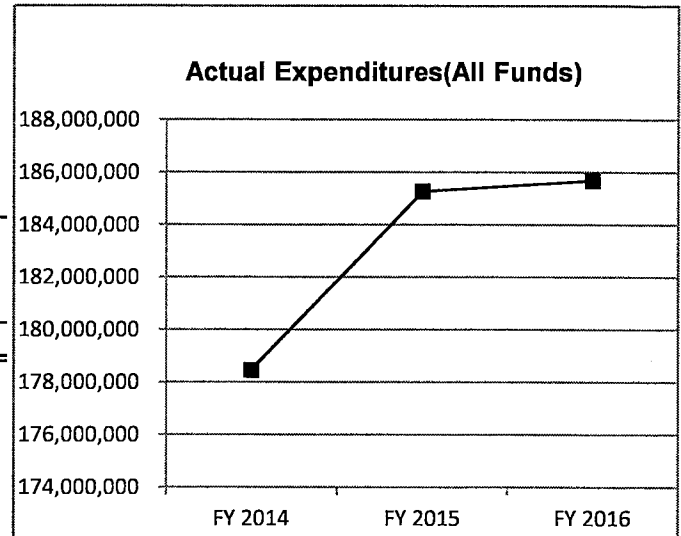
**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87030C</u>
<b>Division of Taxation</b>	
<b>Core - Motor Fuel Tax Distribution</b>	<b>HB Section</b> <u>4.055</u>

**4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	188,000,000	188,000,000	188,000,000	188,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	188,000,000	188,000,000	188,000,000	188,000,000
Actual Expenditures(All Funds)	178,451,411	185,263,197	185,676,269	0
Unexpended (All Funds)	9,548,589	2,736,803	2,323,731	188,000,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	9,548,589	2,736,803	2,323,731	0



Reverted includes the statutory three- percent reserve (when applicable).  
 Restricted includes any Governor' Expenditure Restriction (when applicable).

**NOTES:**

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**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE**

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**MOTOR FUEL TAX DISTRIBUTION**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<hr/>							
<b>TAFP AFTER VETOES</b>	PD	0.00	0	0	188,000,000	188,000,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>188,000,000</b>	<b>188,000,000</b>	
<hr/>							
<b>DEPARTMENT CORE REQUEST</b>	PD	0.00	0	0	188,000,000	188,000,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>188,000,000</b>	<b>188,000,000</b>	
<hr/>							
<b>GOVERNOR'S RECOMMENDED CORE</b>	PD	0.00	0	0	188,000,000	188,000,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>188,000,000</b>	<b>188,000,000</b>	
<hr/>							



# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>MOTOR FUEL TAX DISTRIBUTION</b>								
<b>CORE</b>								
PROGRAM DISTRIBUTIONS	185,676,269	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
TOTAL - PD	185,676,269	0.00	188,000,000	0.00	188,000,000	0.00	188,000,000	0.00
<b>GRAND TOTAL</b>	<b>\$185,676,269</b>	<b>0.00</b>	<b>\$188,000,000</b>	<b>0.00</b>	<b>\$188,000,000</b>	<b>0.00</b>	<b>\$188,000,000</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$185,676,269	0.00	\$188,000,000	0.00	\$188,000,000	0.00	\$188,000,000	0.00

## DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>EMBLEM USE FEE DISTRIBUTION</b>									
CORE									
PROGRAM-SPECIFIC									
GENERAL REVENUE	905	0.00	1,000	0.00	1,000	0.00	1,000	0.00	
TOTAL - PD	905	0.00	1,000	0.00	1,000	0.00	1,000	0.00	
TOTAL	905	0.00	1,000	0.00	1,000	0.00	1,000	0.00	
<b>GRAND TOTAL</b>	<b>\$905</b>	<b>0.00</b>	<b>\$1,000</b>	<b>0.00</b>	<b>\$1,000</b>	<b>0.00</b>	<b>\$1,000</b>	<b>0.00</b>	

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87032C</u>
<b>Division of Motor Vehicle and Driver Licensi</b>	
<b>Core - Emblem Use Fee Distribution</b>	<b>HB Section</b> <u>4.06</u>

**1. CORE FINANCIAL SUMMARY**

FY 2018 Budget Request					FY 2018 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	1,000	0	0	1,000		PSD	1,000	0	0	1,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	1,000	0	0	1,000		Total	1,000	0	0	1,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
Est. Fringe	0	0	0	0		Est. Fringe	0	0	0	0	
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.						Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					

Other Funds: \_\_\_\_\_

**2. CORE DESCRIPTION**

Individuals requesting a specialty plate make a contribution of an emblem use authorization fee to the organization sponsoring the specialty plate. If statute allows the individual to make the emblem use authorization fee to the Department, the Department must remit these fees to the applicable organization. This appropriation allows the Department to remit the contribution fees defined by statute.

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

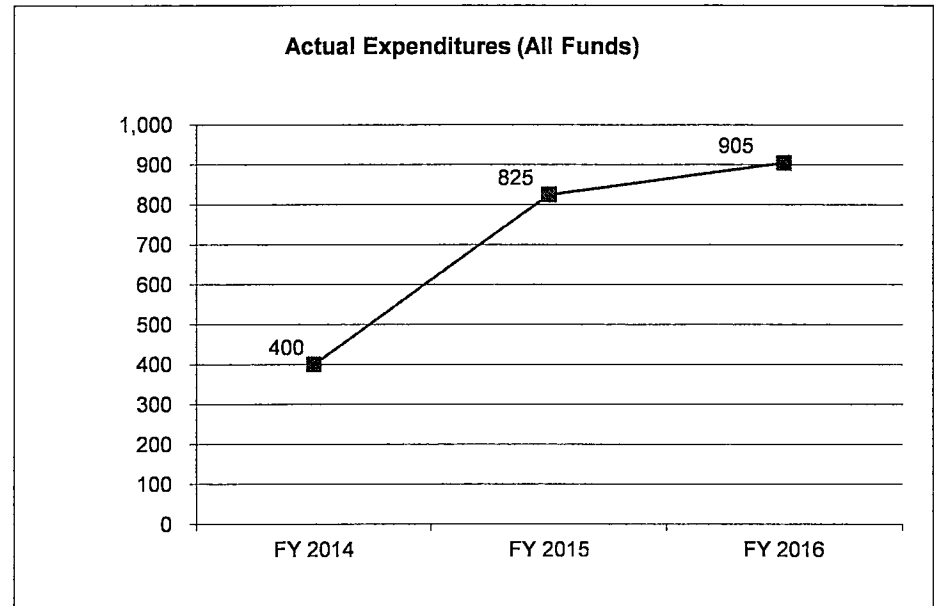
**Department of Revenue**  
**Division of Motor Vehicle and Driver Licensi**  
**Core - Emblem Use Fee Distribution**

**Budget Unit** 87032C

**HB Section** 4.06

**4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	1,000	1,000	1,000	1,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	1,000	1,000	1,000	1,000
Actual Expenditures (All Funds)	400	825	905	0
Unexpended (All Funds)	600	175	95	1,000
Unexpended, by Fund:				
General Revenue	600	175	95	0
Federal	0	0	0	0
Other	0	0	0	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**NOTES:**

## CORE RECONCILIATION DETAIL

### DEPARTMENT OF REVENUE EMBLEM USE FEE DISTRIBUTION

#### 5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<b>TAFP AFTER VETOES</b>							
	PD	0.00	1,000	0	0	1,000	
	<b>Total</b>	<b>0.00</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PD	0.00	1,000	0	0	1,000	
	<b>Total</b>	<b>0.00</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PD	0.00	1,000	0	0	1,000	
	<b>Total</b>	<b>0.00</b>	<b>1,000</b>	<b>0</b>	<b>0</b>	<b>1,000</b>	

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
EMBLEM USE FEE DISTRIBUTION								
CORE								
PROGRAM DISTRIBUTIONS	905	0.00	1,000	0.00	1,000	0.00	1,000	0.00
TOTAL - PD	905	0.00	1,000	0.00	1,000	0.00	1,000	0.00
GRAND TOTAL	\$905	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00
GENERAL REVENUE	\$905	0.00	\$1,000	0.00	\$1,000	0.00	\$1,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

# DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>GENERAL REVENUE REFUNDS (REG)</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
GENERAL REVENUE	1,404,721,205	0.00	1,384,100,000	0.00	1,384,100,000	0.00	1,384,100,000	0.00	
TOTAL - PD	1,404,721,205	0.00	1,384,100,000	0.00	1,384,100,000	0.00	1,384,100,000	0.00	
<b>TOTAL</b>	<b>1,404,721,205</b>	<b>0.00</b>	<b>1,384,100,000</b>	<b>0.00</b>	<b>1,384,100,000</b>	<b>0.00</b>	<b>1,384,100,000</b>	<b>0.00</b>	
<b>GR Refunds - 1860005</b>									
PROGRAM-SPECIFIC									
GENERAL REVENUE	0	0.00	0	0.00	0	0.00	115,000,000	0.00	
TOTAL - PD	0	0.00	0	0.00	0	0.00	115,000,000	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>115,000,000</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$1,404,721,205</b>	<b>0.00</b>	<b>\$1,384,100,000</b>	<b>0.00</b>	<b>\$1,384,100,000</b>	<b>0.00</b>	<b>\$1,499,100,000</b>	<b>0.00</b>	

# CORE DECISION ITEM

<b>Department of Revenue</b>	<b>Budget Unit</b>	<b>87011C</b>
<b>Divisions of Taxation and Administration</b>		
<b>Core - General Revenue Refunds</b>	<b>HB Section</b>	<b>4.065</b>

## 1. CORE FINANCIAL SUMMARY

FY 2018 Budget Request						FY 2018 Governor's Recommendation					
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0	PS	0	0	0	0		
EE	0	0	0	0	EE	0	0	0	0		
PSD	1,384,100,000	0	0	1,384,100,000	PSD	1,384,100,000	0	0	1,384,100,000		
TRF	0	0	0	0	TRF	0	0	0	0		
Total	1,384,100,000	0	0	1,384,100,000	E Total	1,384,100,000	0	0	1,384,100,000	E	
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00		

<b>Est. Fringe</b>	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

<b>Est. Fringe</b>	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

The Department of Revenue requests the continuation of the "E" on this appropriation.

Other Funds:

## 2. CORE DESCRIPTION

This appropriation allows the Department of Revenue to pay outstanding refund claims for taxes and fees collected and deposited into the General Revenue Fund as required by Section 136.035, RSMo. The Department processes refund claims for individual and corporate income, property tax credit, withholding, sales and use taxes and other General Revenue refunds.

## 3. PROGRAM LISTING (list programs included in this core funding)

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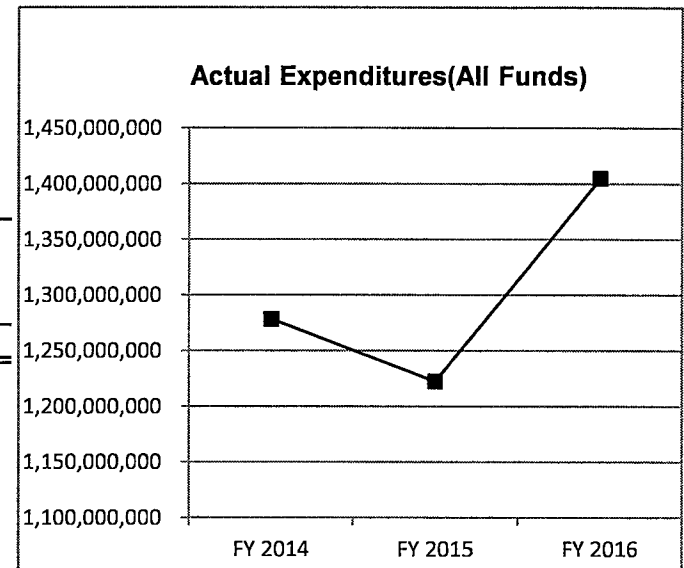


**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87011C</u>
<b>Divisions of Taxation and Administration</b>	
<b>Core - General Revenue Refunds</b>	<b>HB Section</b> <u>4.065</u>

**4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	1,312,000,000	1,312,000,000	1,414,400,000	1,384,100,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	1,312,000,000	1,312,000,000	1,414,400,000	1,384,100,000
Actual Expenditures(All Funds)	1,278,428,380	1,222,500,553	1,404,698,968	0
Unexpended (All Funds)	33,571,620	89,499,447	9,701,032	1,384,100,000
Unexpended, by Fund:				
General Revenue	33,571,620	89,499,447	9,701,032	0
Federal	0	0	0	0
Other	0	0	0	0



**Notes**

(1)

Reverted includes the statutory three- percent reserve (when applicable).

Restricted includes any Governor' Expenditure Restriction (when applicable).

**NOTES:**

(1) Appropriation increased \$20 million to process refunds.

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**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE****GENERAL REVENUE REFUNDS (REG)**

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**5. CORE RECONCILIATION DETAIL**

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	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<b>TAFP AFTER VETOES</b>							
	PD	0.00	1,384,100,000	0	0	1,384,100,000	
	<b>Total</b>	<b>0.00</b>	<b>1,384,100,000</b>	<b>0</b>		<b>0 1,384,100,000</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PD	0.00	1,384,100,000	0	0	1,384,100,000	
	<b>Total</b>	<b>0.00</b>	<b>1,384,100,000</b>	<b>0</b>		<b>0 1,384,100,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PD	0.00	1,384,100,000	0	0	1,384,100,000	
	<b>Total</b>	<b>0.00</b>	<b>1,384,100,000</b>	<b>0</b>		<b>0 1,384,100,000</b>	

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL REVENUE REFUNDS (REG)								
CORE								
REFUNDS	1,404,721,205	0.00	1,384,100,000	0.00	1,384,100,000	0.00	1,384,100,000	0.00
TOTAL - PD	1,404,721,205	0.00	1,384,100,000	0.00	1,384,100,000	0.00	1,384,100,000	0.00
GRAND TOTAL	\$1,404,721,205	0.00	\$1,384,100,000	0.00	\$1,384,100,000	0.00	\$1,384,100,000	0.00
GENERAL REVENUE	\$1,404,721,205	0.00	\$1,384,100,000	0.00	\$1,384,100,000	0.00	\$1,384,100,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

NEW DECISION ITEM  
RANK: \_\_\_\_\_ OF \_\_\_\_\_

Department of Revenue	Budget Unit	87011C
Divisions of Taxation and Administration		
DI Name: GR Refund Increase	DI#1860005	HB Section
		4.065

**1. AMOUNT OF REQUEST**

FY 2018 Budget Request					
	GR	Federal	Other	Total	E
PS	0	0	0	0	
EE	0	0	0	0	
PSD	0	0	0	0	
TRF	0	0	0	0	
Total	0	0	0	0	
FTE	0.00	0.00	0.00	0.00	

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

FY 2018 Governor's Recommendation					
	GR	Federal	Other	Total	E
PS	0	0	0	0	
EE	0	0	0	0	
PSD	115,000,000	0	0	115,000,000	
TRF	0	0	0	0	
Total	115,000,000	0	0	115,000,000	
FTE	0.00	0.00	0.00	0.00	

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

**3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.**

The Department of Revenue requests an increase in the General Revenue refund appropriation to allow the Department to continue refunding individual and corporate income, property tax credit, withholding, sales and use taxes and other General Revenue refunds as required by Section 136.035, RSMo. As part of the consensus revenue process, the refund projections are determined and increases in the General Revenue refunds are estimated.

NEW DECISION ITEM  
RANK: \_\_\_\_\_ OF \_\_\_\_\_

Department of Revenue	Budget Unit	87011C
Divisions of Taxation and Administration		
DI Name: GR Refund Increase	DI#1860005	HB Section 4.065

**4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)**

Estimates of additional refunds were part of the consensus revenue process determined by the Office of Administration and the House of Representatives and Senate staff.

**5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.**

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS	E
							0			
							0	0.0		
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
							0			
							0			
Total EE	0		0		0		0		0	
Program Distributions							0			
Total PSD	0		0		0		0		0	
Transfers										
Total TRF	0		0		0		0		0	
Grand Total	0	0.0	0	0.0	0	0.0	0	0.0	0	

NEW DECISION ITEM  
RANK: \_\_\_\_\_ OF \_\_\_\_\_

Department of Revenue			Budget Unit		87011C	
Divisions of Taxation and Administration			HB Section		4.065	
DI Name: GR Refund Increase			DI#1860005			
	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec
	GR	GR	FED	FED	OTHER	OTHER
	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE
Budget Object Class/Job Class						
		</				

NEW DECISION ITEM  
RANK: \_\_\_\_\_ OF \_\_\_\_\_

Department of Revenue	Budget Unit	87011C
Divisions of Taxation and Administration		
DI Name: GR Refund Increase	DI#1860005	HB Section 4.065

**6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)**

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

**7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:**

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
GENERAL REVENUE REFUNDS (REG)								
GR Refunds - 1860005								
REFUNDS	0	0.00	0	0.00	0	0.00	115,000,000	0.00
TOTAL - PD	0	0.00	0	0.00	0	0.00	115,000,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$115,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$115,000,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00



# DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>FEDERAL &amp; OTHER FUNDS REFUNDS</b>									
<b>CORE</b>									
<b>PROGRAM-SPECIFIC</b>									
GAMING PROCEEDS FOR EDUCATION	0	0.00	15,000	0.00	15,000	0.00	15,000	0.00	
GAMING COMMISSION FUND	0	0.00	5,000	0.00	5,000	0.00	5,000	0.00	
SOLID WASTE MGMT-SCRAP TIRE	0	0.00	10,000	0.00	10,000	0.00	10,000	0.00	
MOTOR VEHICLE COMMISSION	4,011	0.00	5,000	0.00	5,000	0.00	5,000	0.00	
DEPT OF REVENUE INFORMATION	0	0.00	5,000	0.00	5,000	0.00	5,000	0.00	
DEP OF REVENUE SPECIALTY PLATE	5,000	0.00	10,000	0.00	10,000	0.00	10,000	0.00	
TOTAL - PD	9,011	0.00	50,000	0.00	50,000	0.00	50,000	0.00	
TOTAL	9,011	0.00	50,000	0.00	50,000	0.00	50,000	0.00	
GRAND TOTAL	\$9,011	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b>	<b>87012C</b>
<b>Divisions of Taxation, Motor Vehicle and Driver Licensing, Administration</b>		
<b>Core - Federal and Other Refunds</b>	<b>HB Section</b>	<b>4.07</b>

**1. CORE FINANCIAL SUMMARY**

FY 2018 Budget Request						FY 2018 Governor's Recommendation					
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	50,000	50,000		PSD	0	0	50,000	50,000	
TRF	0	0	0	0		TRF	0	0	0	0	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	<b>E</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: Funds used in FY16: Motor Vehicle Commission Fund (0588); DOR Specialty Plate Fund (0775)

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: Funds used in FY16: Motor Vehicle Commission Fund (0588); DOR Specialty Plate Fund (0775)

**2. CORE DESCRIPTION**

The Department of Revenue has specific appropriation authority to process refund claims for various taxes and fees deposited into the General Revenue, State Highways and Transportation Department, Aviation Trust, Workers' Compensation, Health Initiatives, State School Money and Fair Share funds. This appropriation allows the Department to pay outstanding refund claims for taxes and fees it deposits into other funds as required by Section 136.035, RSMo. The Department may also use this appropriation to process refund claims for other state agencies that do not have refund appropriation authority.

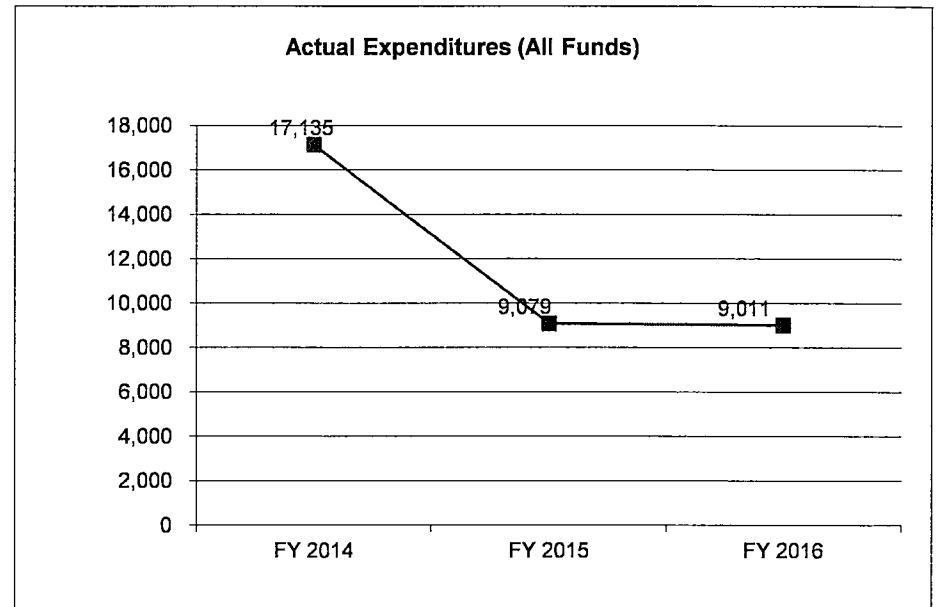
**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87012C</u>
<b>Divisions of Taxation, Motor Vehicle and Driver Licensing, Administration</b>	
<b>Core - Federal and Other Refunds</b>	<b>HB Section</b> <u>4.07</u>

**4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	50,000	50,000	50,000	50,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	50,000	50,000	50,000	50,000
Actual Expenditures (All Funds)	17,135	9,079	9,011	0
Unexpended (All Funds)	32,865	40,921	40,989	50,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	32,865	40,921	40,989	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**NOTES:**

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**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE****FEDERAL & OTHER FUNDS REFUNDS**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<hr/>							
<b>TAFP AFTER VETOES</b>	PD	0.00	0	0	50,000	50,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	
<hr/>							
<b>DEPARTMENT CORE REQUEST</b>	PD	0.00	0	0	50,000	50,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	
<hr/>							
<b>GOVERNOR'S RECOMMENDED CORE</b>	PD	0.00	0	0	50,000	50,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	
<hr/>							

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>FEDERAL &amp; OTHER FUNDS REFUNDS</b>								
<b>CORE</b>								
REFUNDS	9,011	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL - PD	9,011	0.00	50,000	0.00	50,000	0.00	50,000	0.00
<b>GRAND TOTAL</b>	<b>\$9,011</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$9,011	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

## DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>HIGHWAY FUND REFUNDS</b>									
<b>CORE</b>									
<b>PROGRAM-SPECIFIC</b>									
STATE HWYS AND TRANS DEPT	447,528	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00	
TOTAL - PD	447,528	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00	
<b>TOTAL</b>	<b>447,528</b>	<b>0.00</b>	<b>2,290,564</b>	<b>0.00</b>	<b>2,290,564</b>	<b>0.00</b>	<b>2,290,564</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$447,528</b>	<b>0.00</b>	<b>\$2,290,564</b>	<b>0.00</b>	<b>\$2,290,564</b>	<b>0.00</b>	<b>\$2,290,564</b>	<b>0.00</b>	

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**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b>	<b>87020C</b>
<b>Divisions of Taxation and Administration</b>		
<b>Core - Highway Fund Refunds</b>	<b>HB Section</b>	<b>4.075</b>

**1. CORE FINANCIAL SUMMARY**

FY 2018 Budget Request						FY 2018 Governor's Recommendation					
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	2,290,564	2,290,564		PSD	0	0	2,290,564	2,290,564	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	2,290,564	2,290,564	E	Total	0	0	2,290,564	2,290,564	E
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: State Highways and Transportation Department Fund (0644)

The Department of Revenue requests the continuation of the "E" on this appropriation.

<b>Est. Fringe</b>	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: State Highways and Transportation Department Fund (0644)

**2. CORE DESCRIPTION**

This appropriation allows the Department of Revenue to pay outstanding refund claims for taxes and fees collected and deposited into the State Highways and Transportation Department Fund (Highway Fund) as required by Section 136.035, RSMo. The Department processes refund claims for motor vehicle sales and use taxes and motor vehicle and driver license fees.

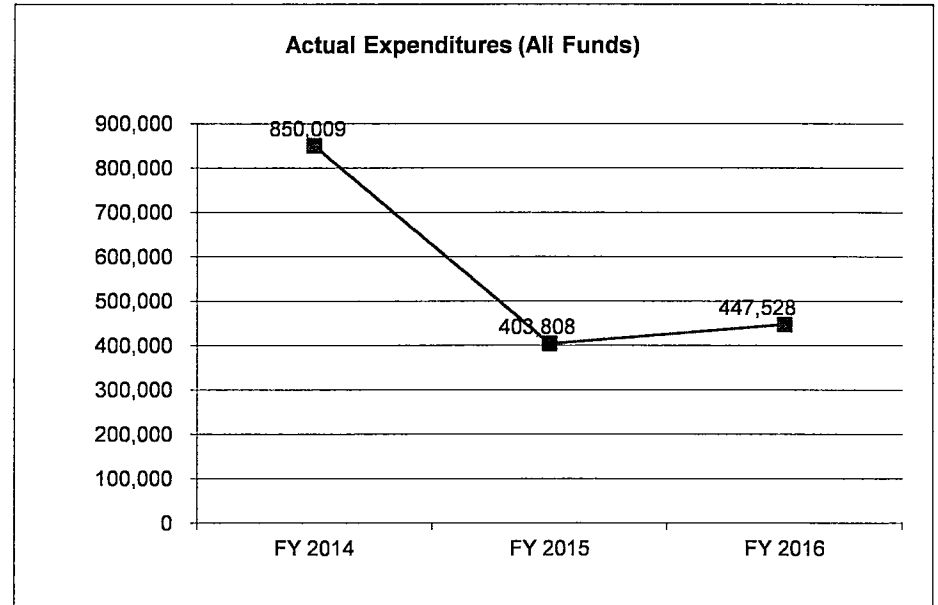
**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87020C</u>
<b>Divisions of Taxation and Administration</b>	
<b>Core - Highway Fund Refunds</b>	<b>HB Section</b> <u>4.075</u>

**4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	2,290,564	2,290,564	2,290,564	2,290,564
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	2,290,564	2,290,564	2,290,564	2,290,564
Actual Expenditures (All Funds)	850,009	403,808	447,528	0
Unexpended (All Funds)	1,440,555	1,886,756	1,843,036	2,290,564
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	1,440,555	1,886,756	447,528	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**NOTES:**



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**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE****HIGHWAY FUND REFUNDS**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<hr/>							
<b>TAFP AFTER VETOES</b>	PD	0.00	0	0	2,290,564	2,290,564	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>2,290,564</b>	<b>2,290,564</b>	
<hr/>							
<b>DEPARTMENT CORE REQUEST</b>	PD	0.00	0	0	2,290,564	2,290,564	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>2,290,564</b>	<b>2,290,564</b>	
<hr/>							
<b>GOVERNOR'S RECOMMENDED CORE</b>	PD	0.00	0	0	2,290,564	2,290,564	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>2,290,564</b>	<b>2,290,564</b>	
<hr/>							

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
HIGHWAY FUND REFUNDS								
CORE								
REFUNDS	447,528	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
TOTAL - PD	447,528	0.00	2,290,564	0.00	2,290,564	0.00	2,290,564	0.00
GRAND TOTAL	\$447,528	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$447,528	0.00	\$2,290,564	0.00	\$2,290,564	0.00	\$2,290,564	0.00

# DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>AVIATION TRUST FUND REFUNDS</b>									
<b>CORE</b>									
<b>PROGRAM-SPECIFIC</b>									
AVIATION TRUST FUND	5,772	0.00	50,000	0.00	50,000	0.00	50,000	0.00	
TOTAL - PD	5,772	0.00	50,000	0.00	50,000	0.00	50,000	0.00	
<b>TOTAL</b>	<b>5,772</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	<b>50,000</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$5,772</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>	<b>\$50,000</b>	<b>0.00</b>	

# CORE DECISION ITEM

Department of Revenue	Budget Unit	87045C
Division of Taxation		
Core - Aviation Trust Fund Refunds	HB Section	4.08

## 1. CORE FINANCIAL SUMMARY

FY 2018 Budget Request					FY 2018 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	50,000	50,000		PSD	0	0	50,000	50,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	50,000	50,000		Total	0	0	50,000	50,000	E
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Aviation Trust Fund (0952)

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Aviation Trust Fund (0952)

## 2. CORE DESCRIPTION

Pursuant to Section 155.080, RSMo, the state imposes a use tax of nine cents on each gallon of aviation fuel used to propel aircraft with reciprocating engines. Operators may apply for a refund of the use tax for aviation fuel used in commercial agricultural aircraft. This appropriation allows the Department of Revenue to process the refund claims from the commercial agricultural aircraft operators.

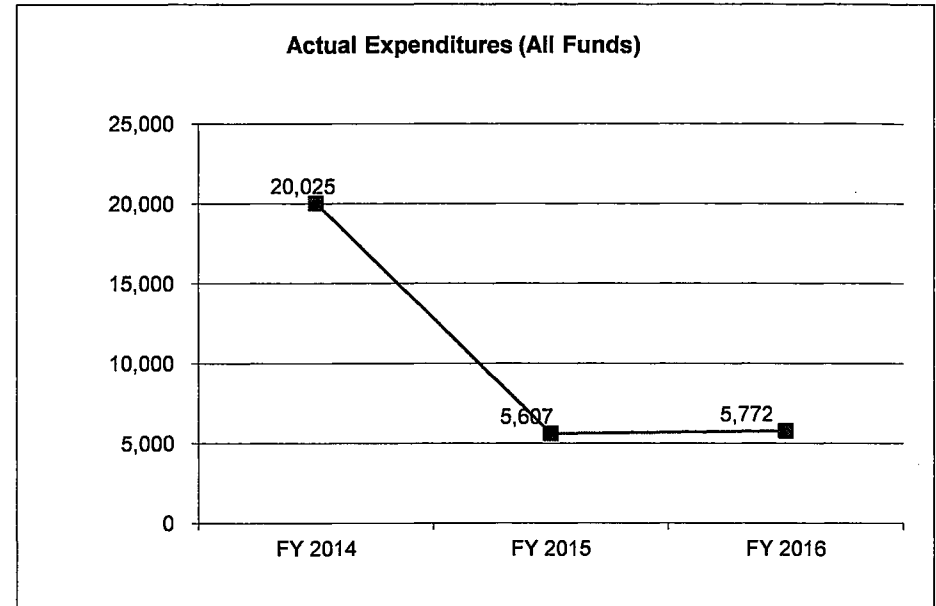
## 3. PROGRAM LISTING (list programs included in this core funding)

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87045C</u>
<b>Division of Taxation</b>	
<b>Core - Aviation Trust Fund Refunds</b>	<b>HB Section</b> <u>4.08</u>

**4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	50,000	50,000	50,000	50,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	50,000	50,000	50,000	50,000
Actual Expenditures (All Funds)	20,025	5,607	5,772	0
Unexpended (All Funds)	29,975	44,393	44,228	50,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	29,975	44,393	44,228	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**NOTES:**

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**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE****AVIATION TRUST FUND REFUNDS**

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**5. CORE RECONCILIATION DETAIL**

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	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<hr/>							
<b>TAFP AFTER VETOES</b>							
	PD	0.00	0	0	50,000	50,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	
<hr/>							
<b>DEPARTMENT CORE REQUEST</b>							
	PD	0.00	0	0	50,000	50,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	
<hr/>							
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PD	0.00	0	0	50,000	50,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	
<hr/>							

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
AVIATION TRUST FUND REFUNDS								
CORE								
REFUNDS	5,772	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL - PD	5,772	0.00	50,000	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	\$5,772	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$5,772	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

## DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>REFUNDS OF MOTOR FUEL TAX</b>								
CORE								
PROGRAM-SPECIFIC								
STATE HWYS AND TRANS DEPT	10,047,050	0.00	10,914,000	0.00	10,914,000	0.00	10,914,000	0.00
TOTAL - PD	10,047,050	0.00	10,914,000	0.00	10,914,000	0.00	10,914,000	0.00
<b>TOTAL</b>	<b>10,047,050</b>	<b>0.00</b>	<b>10,914,000</b>	<b>0.00</b>	<b>10,914,000</b>	<b>0.00</b>	<b>10,914,000</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$10,047,050</b>	<b>0.00</b>	<b>\$10,914,000</b>	<b>0.00</b>	<b>\$10,914,000</b>	<b>0.00</b>	<b>\$10,914,000</b>	<b>0.00</b>



# CORE DECISION ITEM

Department of Revenue	Budget Unit	87050C
Division of Taxation		
Core - Motor Fuel Tax Refunds	HB Section	4.085

## 1. CORE FINANCIAL SUMMARY

FY 2018 Budget Request						FY 2018 Governor's Recommendation					
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	10,914,000	10,914,000		PSD	0	0	10,914,000	10,914,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	10,914,000	10,914,000	E	Total	0	0	10,914,000	10,914,000	E
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Department Fund (0644)

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Highways and Transportation Department Fund (0644)

## 2. CORE DESCRIPTION

Chapter 142, RSMo, requires the Department of Revenue to refund motor fuel tax collected on the sale of fuel used for purposes other than propelling a motor vehicle on Missouri streets and highways. Distributors file claims requesting such refunds. The Department uses this appropriation to refund legitimate claims.

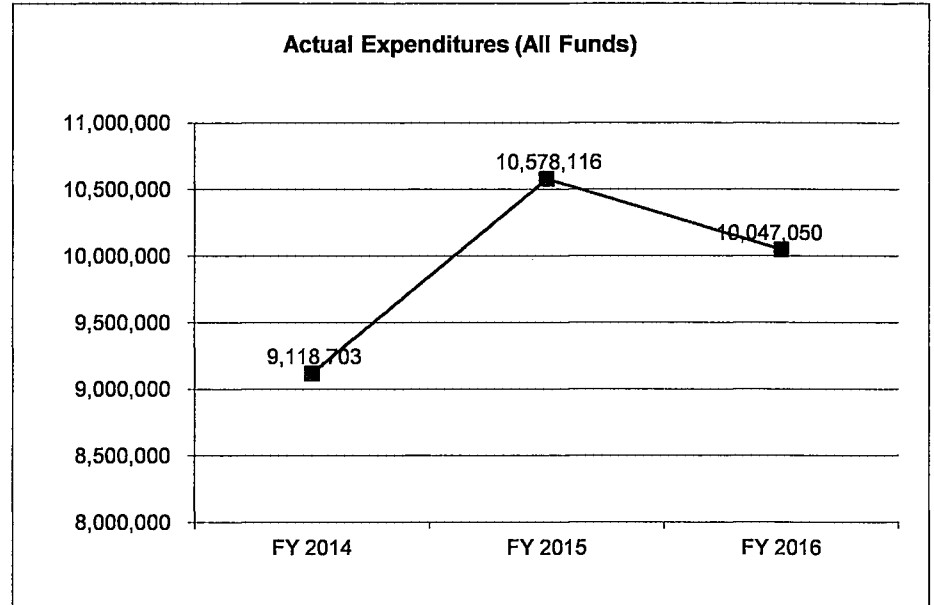
## 3. PROGRAM LISTING (list programs included in this core funding)

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b>	<b>87050C</b>
<b>Division of Taxation</b>		
<b>Core - Motor Fuel Tax Refunds</b>	<b>HB Section</b>	<b>4.085</b>

**4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	10,914,000	10,914,000	10,914,000	10,914,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	10,914,000	10,914,000	10,914,000	10,914,000
Actual Expenditures (All Funds)	9,118,703	10,578,116	10,047,050	0
Unexpended (All Funds)	1,795,297	335,884	866,950	10,914,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	1,795,297	335,884	866,950	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**NOTES:**

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**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE**

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**REFUNDS OF MOTOR FUEL TAX**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<hr/>							
<b>TAFP AFTER VETOES</b>							
	PD	0.00	0	0	10,914,000	10,914,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>10,914,000</b>	<b>10,914,000</b>	
<hr/>							
<b>DEPARTMENT CORE REQUEST</b>							
	PD	0.00	0	0	10,914,000	10,914,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>10,914,000</b>	<b>10,914,000</b>	
<hr/>							
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PD	0.00	0	0	10,914,000	10,914,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>10,914,000</b>	<b>10,914,000</b>	
<hr/>							

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
REFUNDS OF MOTOR FUEL TAX								
CORE								
REFUNDS	10,047,050	0.00	10,914,000	0.00	10,914,000	0.00	10,914,000	0.00
TOTAL - PD	10,047,050	0.00	10,914,000	0.00	10,914,000	0.00	10,914,000	0.00
GRAND TOTAL	\$10,047,050	0.00	\$10,914,000	0.00	\$10,914,000	0.00	\$10,914,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$10,047,050	0.00	\$10,914,000	0.00	\$10,914,000	0.00	\$10,914,000	0.00

# DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
REFUNDS FROM WORKERS' COMP									
CORE									
PROGRAM-SPECIFIC									
WORKERS COMPENSATION	308,555	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	
TOTAL - PD	308,555	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	
TOTAL	308,555	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00	
GRAND TOTAL	\$308,555	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00	

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# CORE DECISION ITEM

Department of Revenue	Budget Unit	87085C
Division of Taxation		
Core - Workers' Compensation Refunds	HB Section	4.09

## 1. CORE FINANCIAL SUMMARY

FY 2018 Budget Request					FY 2018 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	2,000,000	2,000,000		PSD	0	0	2,000,000	2,000,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	2,000,000	2,000,000		Total	0	0	2,000,000	2,000,000	E
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Workers' Compensation Fund (0652)

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Workers' Compensation Fund (0652)

## 2. CORE DESCRIPTION

The Department of Revenue refunds any overpayment or erroneous payment of workers' compensation taxes paid by insurance companies per Section 287.170, RSMo. Overpayments occur because insurance companies file estimated quarterly payments during the year based on prior year activity. In June of each year, when insurance companies file annual returns, estimates and actual liabilities are reconciled and refunds, if necessary, are issued. The Department uses this appropriation to process these refund claims.

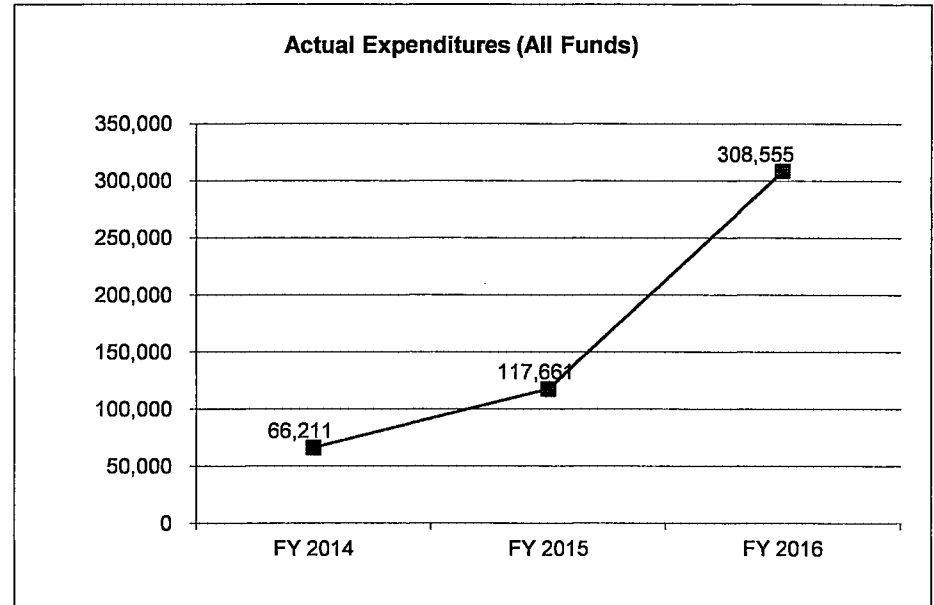
## 3. PROGRAM LISTING (list programs included in this core funding)

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87085C</u>
<b>Division of Taxation</b>	
<b>Core - Workers' Compensation Refunds</b>	<b>HB Section</b> <u>4.09</u>

**4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	2,000,000	2,000,000	2,000,000	2,000,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	2,000,000	2,000,000	2,000,000	2,000,000
Actual Expenditures (All Funds)	66,211	117,661	308,555	0
Unexpended (All Funds)	1,933,789	1,882,339	1,691,445	2,000,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	1,933,789	1,882,339	1,691,445	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**NOTES:**

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**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE**  
**REFUNDS FROM WORKERS' COMP**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<hr/>							
<b>TAFP AFTER VETOES</b>	PD	0.00	0	0	2,000,000	2,000,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>	<b>2,000,000</b>	
<hr/>							
<b>DEPARTMENT CORE REQUEST</b>	PD	0.00	0	0	2,000,000	2,000,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>	<b>2,000,000</b>	
<hr/>							
<b>GOVERNOR'S RECOMMENDED CORE</b>	PD	0.00	0	0	2,000,000	2,000,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>2,000,000</b>	<b>2,000,000</b>	
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# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
REFUNDS FROM WORKERS' COMP								
CORE								
REFUNDS	308,555	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
TOTAL - PD	308,555	0.00	2,000,000	0.00	2,000,000	0.00	2,000,000	0.00
GRAND TOTAL	\$308,555	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$308,555	0.00	\$2,000,000	0.00	\$2,000,000	0.00	\$2,000,000	0.00

## DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>CIGARETTE TAX REFUNDS</b>									
<b>CORE</b>									
<b>PROGRAM-SPECIFIC</b>									
HEALTH INITIATIVES	7,352	0.00	125,000	0.00	125,000	0.00	125,000	0.00	
STATE SCHOOL MONEYS	8,546	0.00	25,000	0.00	25,000	0.00	25,000	0.00	
FAIR SHARE FUND	3,798	0.00	11,000	0.00	11,000	0.00	11,000	0.00	
TOTAL - PD	19,696	0.00	161,000	0.00	161,000	0.00	161,000	0.00	
<b>TOTAL</b>	<b>19,696</b>	<b>0.00</b>	<b>161,000</b>	<b>0.00</b>	<b>161,000</b>	<b>0.00</b>	<b>161,000</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$19,696</b>	<b>0.00</b>	<b>\$161,000</b>	<b>0.00</b>	<b>\$161,000</b>	<b>0.00</b>	<b>\$161,000</b>	<b>0.00</b>	

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b>	<b>87088C</b>
<b>Division of Taxation</b>		
<b>Core - Cigarette Tax Refunds</b>	<b>HB Section</b>	<b>4.095</b>

**1. CORE FINANCIAL SUMMARY**

FY 2018 Budget Request					FY 2018 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	161,000	161,000		PSD	0	0	161,000	161,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	161,000	161,000		Total	0	0	161,000	161,000	E
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: Health Initiatives Fund (0275); State School Money (0616); Fair Share Fund (0687)

<b>Est. Fringe</b>	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds: Health Initiatives Fund (0275); State School Money (0616); Fair Share Fund (0687)

**2. CORE DESCRIPTION**

The Department of Revenue issues refunds for the overpayment or erroneous payment of taxes collected on tobacco products. The Department collects a tax of eight and one-half mills per cigarette on the sale of cigarettes. Receipts from the tax are deposited into the State School Money Fund, the Fair Share Fund, and the Health Initiatives Fund.

A tax of 10 percent of the manufacturer's invoice price, before discounts and deals, is also levied on the first sale of tobacco products, other than cigarettes. The receipts from this tax are deposited into the Health Initiatives Fund.

The Department uses this appropriation to issue refunds to taxpayers for overpayments of tax on cigarettes and other tobacco products as maintained in Chapter 149, RSMo.

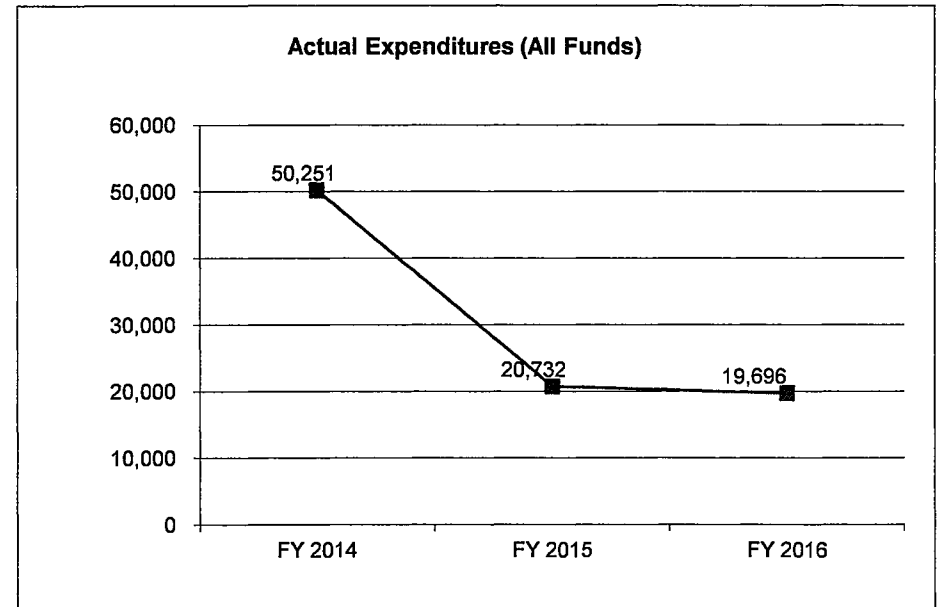
**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87088C</u>
<b>Division of Taxation</b>	
<b>Core - Cigarette Tax Refunds</b>	<b>HB Section</b> <u>4.095</u>

**4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	61,000	161,000	161,000	161,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	61,000	161,000	161,000	161,000
Actual Expenditures (All Funds)	50,251	20,732	19,696	0
Unexpended (All Funds)	10,749	140,268	141,304	161,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	10,749	140,268	141,304	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**NOTES:**

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**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE**

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**CIGARETTE TAX REFUNDS**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<hr/>							
<b>TAFP AFTER VETOES</b>	PD	0.00	0	0	161,000	161,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>161,000</b>	<b>161,000</b>	
<hr/>							
<b>DEPARTMENT CORE REQUEST</b>	PD	0.00	0	0	161,000	161,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>161,000</b>	<b>161,000</b>	
<hr/>							
<b>GOVERNOR'S RECOMMENDED CORE</b>	PD	0.00	0	0	161,000	161,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>161,000</b>	<b>161,000</b>	
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# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>CIGARETTE TAX REFUNDS</b>								
<b>CORE</b>								
REFUNDS	19,696	0.00	161,000	0.00	161,000	0.00	161,000	0.00
TOTAL - PD	19,696	0.00	161,000	0.00	161,000	0.00	161,000	0.00
<b>GRAND TOTAL</b>	<b>\$19,696</b>	<b>0.00</b>	<b>\$161,000</b>	<b>0.00</b>	<b>\$161,000</b>	<b>0.00</b>	<b>\$161,000</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$19,696	0.00	\$161,000	0.00	\$161,000	0.00	\$161,000	0.00

## DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>COUNTY STOCK INS TAX DISTRIBTN</b>								
<b>CORE</b>								
PROGRAM-SPECIFIC								
GENERAL REVENUE	114,442	0.00	660,700	0.00	660,700	0.00	115,700	0.00
TOTAL - PD	114,442	0.00	660,700	0.00	660,700	0.00	115,700	0.00
<b>TOTAL</b>	<b>114,442</b>	<b>0.00</b>	<b>660,700</b>	<b>0.00</b>	<b>660,700</b>	<b>0.00</b>	<b>115,700</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$114,442</b>	<b>0.00</b>	<b>\$660,700</b>	<b>0.00</b>	<b>\$660,700</b>	<b>0.00</b>	<b>\$115,700</b>	<b>0.00</b>

# CORE DECISION ITEM

Department of Revenue	Budget Unit	87018C
Division of Taxation		
Core - County Stock Insurance Distribution	HB Section	4.1

## 1. CORE FINANCIAL SUMMARY

FY 2018 Budget Request					FY 2018 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	660,700	0	0	660,700		PSD	115,700	0	0	115,700	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	660,700	0	0	660,700		Total	115,700	0	0	115,700	E
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
Est. Fringe	0	0	0	0		Est. Fringe	0	0	0	0	
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.						Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					

Other Funds:

Other Funds:

## 2. CORE DESCRIPTION

Section 148.330.4, RSMo, states "On or before the first day of September each year the commissioner of administration shall apportion all moneys in the county stock insurance fund to the general revenue of the state, to the county treasurer, and to the treasurer of the school district in which the principal office of the company paying the same is located. All premium tax credits described in Section 135.500 to 135.529, RSMo, and Sections 348.430 and 348.432, RSMo, shall only reduce the amounts apportioned to the general revenue fund of the state and not reduce any moneys apportioned to any county treasurer or to the treasurer of the school district in which the principal office of the company paying the same is located..."

The Department of Revenue uses this appropriation to allow for the apportionments mandated by statute and to hold both the county and the school districts harmless.

## 3. PROGRAM LISTING (list programs included in this core funding)

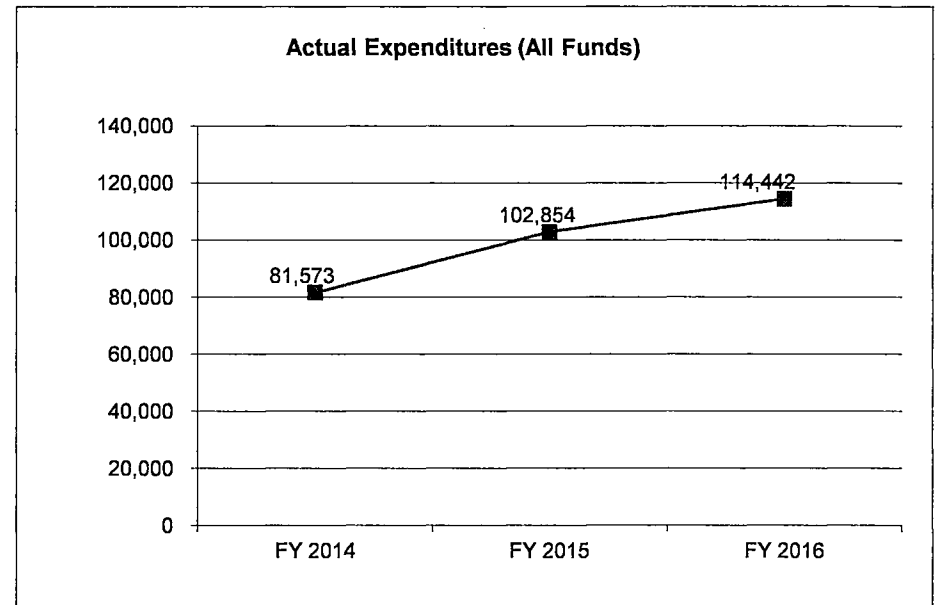


# **CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87018C</u>
<b>Division of Taxation</b>	
<b>Core - County Stock Insurance Distribution</b>	<b>HB Section</b> <u>4.1</u>

## **4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	660,700	660,700	660,700	660,700
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	660,700	660,700	660,700	660,700
Actual Expenditures (All Funds)	81,573	102,854	114,442	0
Unexpended (All Funds)	579,127	557,846	546,258	660,700
Unexpended, by Fund:				
General Revenue	579,127	557,846	546,258	0
Federal	0	0	0	0
Other	0	0	0	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

## **NOTES:**

**CORE RECONCILIATION DETAIL**

**DEPARTMENT OF REVENUE**  
**COUNTY STOCK INS TAX DISTRICT**

**5. CORE RECONCILIATION DETAIL**

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
<b>TAFP AFTER VETOES</b>								
	PD		0.00	660,700	0	0	660,700	
	<b>Total</b>		<b>0.00</b>	<b>660,700</b>	<b>0</b>	<b>0</b>	<b>660,700</b>	
<b>DEPARTMENT CORE REQUEST</b>								
	PD		0.00	660,700	0	0	660,700	
	<b>Total</b>		<b>0.00</b>	<b>660,700</b>	<b>0</b>	<b>0</b>	<b>660,700</b>	
<b>GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS</b>								
Core Reduction	1526 2705	PD	0.00	(545,000)	0	0	(545,000)	FY18 Core Reduction
<b>NET GOVERNOR CHANGES</b>			<b>0.00</b>	<b>(545,000)</b>	<b>0</b>	<b>0</b>	<b>(545,000)</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>								
	PD		0.00	115,700	0	0	115,700	
	<b>Total</b>		<b>0.00</b>	<b>115,700</b>	<b>0</b>	<b>0</b>	<b>115,700</b>	

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
COUNTY STOCK INS TAX DISTRIBTN								
CORE								
PROGRAM DISTRIBUTIONS	114,442	0.00	660,700	0.00	660,700	0.00	115,700	0.00
TOTAL - PD	114,442	0.00	660,700	0.00	660,700	0.00	115,700	0.00
GRAND TOTAL	\$114,442	0.00	\$660,700	0.00	\$660,700	0.00	\$115,700	0.00
GENERAL REVENUE	\$114,442	0.00	\$660,700	0.00	\$660,700	0.00	\$115,700	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

## DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>OFFSET DEBTS WITH TAX CREDITS</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
GENERAL REVENUE	68,893	0.00	260,000	0.00	260,000	0.00	260,000	0.00	
TOTAL - PD	68,893	0.00	260,000	0.00	260,000	0.00	260,000	0.00	
TOTAL	68,893	0.00	260,000	0.00	260,000	0.00	260,000	0.00	
<b>GRAND TOTAL</b>	<b>\$68,893</b>	<b>0.00</b>	<b>\$260,000</b>	<b>0.00</b>	<b>\$260,000</b>	<b>0.00</b>	<b>\$260,000</b>	<b>0.00</b>	

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# CORE DECISION ITEM

<b>Department of Revenue</b>	<b>Budget Unit</b>	<b>87092C</b>
<b>Division of Taxation</b>		
<b>Core - Offset Debts with Tax Credits</b>	<b>HB Section</b>	<b>4.105</b>

## 1. CORE FINANCIAL SUMMARY

FY 2018 Budget Request					FY 2018 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	260,000	0	0	260,000		PSD	260,000	0	0	260,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	260,000	0	0	260,000		Total	260,000	0	0	260,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

<b>Est. Fringe</b>	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

## 2. CORE DESCRIPTION

Section 135.815, RSMo, states "Prior to authorization of any tax credit application, an administering agency shall verify through the department of revenue that the tax credit applicant does not owe any delinquent income, sales, or use taxes, or interest or penalties on such taxes, and through the department of insurance that the applicant does not owe any delinquent insurance taxes. Such delinquency shall not affect the authorization of the application of such tax credits, except that the amount of credits issued shall be reduced by the applicant's tax delinquency. If the department of revenue or the department of insurance concludes that a taxpayer is delinquent after June fifteenth but before July first of any year, and the applications of the tax credits to such delinquency causes a tax deficiency on behalf of the taxpayer to arise, then the taxpayer shall be granted thirty days to satisfy the deficiency in which interest, penalties, and additions to tax shall be tolled. After applying all available credits towards a tax delinquency, the administering agency shall notify the appropriate department, and that department shall update the amount of outstanding delinquent tax owed by the applicant. If any credits remain after satisfying all insurance, income, sales, and use tax delinquencies, the remaining credits shall be issued to the applicant, subject to the restrictions or other provisions of law."

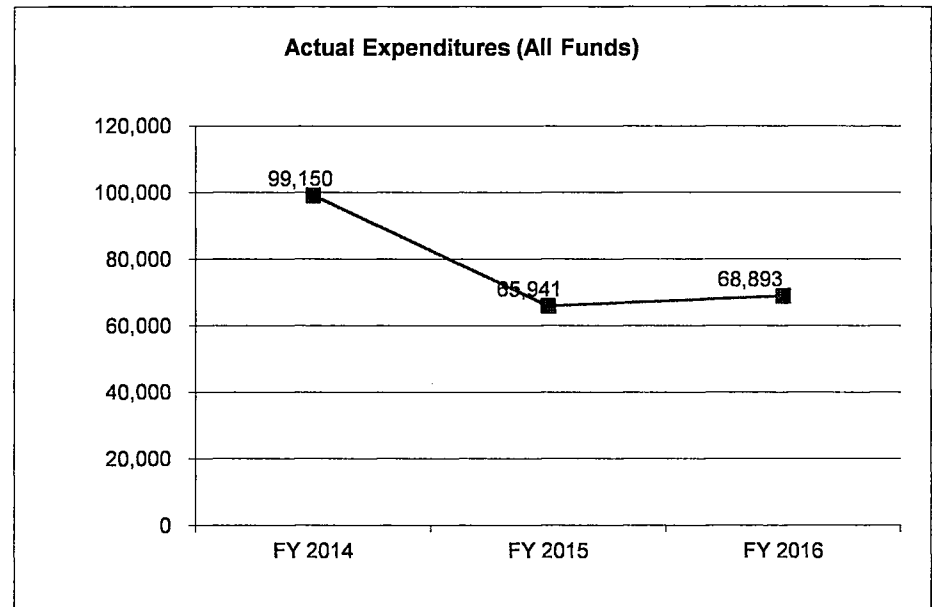
## 3. PROGRAM LISTING (list programs included in this core funding)

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87092C</u>
<b>Division of Taxation</b>	
<b>Core - Offset Debts with Tax Credits</b>	<b>HB Section</b> <u>4.105</u>

**4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	260,000	260,000	260,000	260,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	260,000	260,000	260,000	260,000
Actual Expenditures (All Funds)	99,150	65,941	68,893	0
Unexpended (All Funds)	160,850	194,059	191,107	260,000
Unexpended, by Fund:				
General Revenue	160,850	194,059	191,107	0
Federal	0	0	0	0
Other	0	0	0	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**NOTES:**

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**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE****OFFSET DEBTS WITH TAX CREDITS**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<hr/>							
<b>TAFP AFTER VETOES</b>							
	PD	0.00	260,000	0	0	260,000	
	<b>Total</b>	<b>0.00</b>	<b>260,000</b>	<b>0</b>	<b>0</b>	<b>260,000</b>	
<hr/>							
<b>DEPARTMENT CORE REQUEST</b>							
	PD	0.00	260,000	0	0	260,000	
	<b>Total</b>	<b>0.00</b>	<b>260,000</b>	<b>0</b>	<b>0</b>	<b>260,000</b>	
<hr/>							
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PD	0.00	260,000	0	0	260,000	
	<b>Total</b>	<b>0.00</b>	<b>260,000</b>	<b>0</b>	<b>0</b>	<b>260,000</b>	
<hr/>							

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
OFFSET DEBTS WITH TAX CREDITS								
CORE								
REFUNDS	68,893	0.00	260,000	0.00	260,000	0.00	260,000	0.00
TOTAL - PD	68,893	0.00	260,000	0.00	260,000	0.00	260,000	0.00
GRAND TOTAL	\$68,893	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00
GENERAL REVENUE	\$68,893	0.00	\$260,000	0.00	\$260,000	0.00	\$260,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00



# DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
DEBT OFFSET TRANSFER									
CORE									
FUND TRANSFERS									
GENERAL REVENUE	12,620,681	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00	
TOTAL - TRF	12,620,681	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00	
TOTAL	12,620,681	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00	
GRAND TOTAL	\$12,620,681	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$13,797,384	0.00	

# **CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87091C</u>
<b>Division of Taxation</b>	
<b>Core - Debt Offset Transfer</b>	<b>HB Section</b> <u>4.11</u>

## **1. CORE FINANCIAL SUMMARY**

FY 2018 Budget Request						FY 2018 Governor's Recommendation					
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	13,797,384	0	0	13,797,384		TRF	13,797,384	0	0	13,797,384	
Total	13,797,384	0	0	13,797,384		Total	13,797,384	0	0	13,797,384	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

<b>Est. Fringe</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

## **2. CORE DESCRIPTION**

Sections 143.782 through 143.748, RSMo, allow the Department of Revenue to intercept Missouri income tax refunds on behalf of state agencies, colleges, universities, and the federal government seeking satisfaction of any debt larger than \$25. This appropriation transfers the intercepted refunds from General Revenue to an escrow account allowing the agencies to apply the money towards the debt.

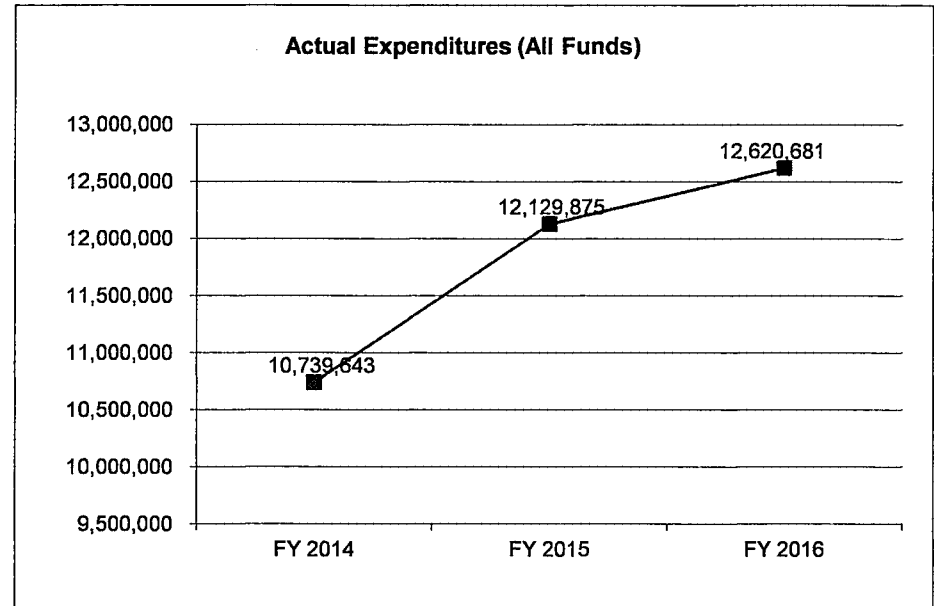
## **3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87091C</u>
<b>Division of Taxation</b>	
<b>Core - Debt Offset Transfer</b>	<b>HB Section</b> <u>4.11</u>

**4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	13,797,384	13,797,384	13,797,384	13,797,384
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	13,797,384	13,797,384	13,797,384	13,797,384
Actual Expenditures (All Funds)	10,739,643	12,129,875	12,620,681	0
Unexpended (All Funds)	3,057,741	1,667,509	1,176,703	13,797,384
Unexpended, by Fund:				
General Revenue	3,057,741	1,667,509	1,176,703	0
Federal	0	0	0	0
Other	0	0	0	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**NOTES:**

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**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE****DEBT OFFSET TRANSFER**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<hr/>							
<b>TAFP AFTER VETOES</b>	TRF	0.00	13,797,384	0	0	13,797,384	
	<b>Total</b>	<b>0.00</b>	<b>13,797,384</b>	<b>0</b>	<b>0</b>	<b>13,797,384</b>	
<hr/>							
<b>DEPARTMENT CORE REQUEST</b>	TRF	0.00	13,797,384	0	0	13,797,384	
	<b>Total</b>	<b>0.00</b>	<b>13,797,384</b>	<b>0</b>	<b>0</b>	<b>13,797,384</b>	
<hr/>							
<b>GOVERNOR'S RECOMMENDED CORE</b>	TRF	0.00	13,797,384	0	0	13,797,384	
	<b>Total</b>	<b>0.00</b>	<b>13,797,384</b>	<b>0</b>	<b>0</b>	<b>13,797,384</b>	
<hr/>							

**DECISION ITEM DETAIL**

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>DEBT OFFSET TRANSFER</b>								
<b>CORE</b>								
TRANSFERS OUT	12,620,681	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00
TOTAL - TRF	12,620,681	0.00	13,797,384	0.00	13,797,384	0.00	13,797,384	0.00
<b>GRAND TOTAL</b>	<b>\$12,620,681</b>	<b>0.00</b>	<b>\$13,797,384</b>	<b>0.00</b>	<b>\$13,797,384</b>	<b>0.00</b>	<b>\$13,797,384</b>	<b>0.00</b>
GENERAL REVENUE	\$12,620,681	0.00	\$13,797,384	0.00	\$13,797,384	0.00	\$13,797,384	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

## DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>CIRCUIT COURTS ESCROW TRF</b>									
<b>CORE</b>									
<b>FUND TRANSFERS</b>									
GENERAL REVENUE	2,462,589	0.00	2,518,749	0.00	2,518,749	0.00	2,518,749	0.00	
TOTAL - TRF	2,462,589	0.00	2,518,749	0.00	2,518,749	0.00	2,518,749	0.00	
<b>TOTAL</b>	<b>2,462,589</b>	<b>0.00</b>	<b>2,518,749</b>	<b>0.00</b>	<b>2,518,749</b>	<b>0.00</b>	<b>2,518,749</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$2,462,589</b>	<b>0.00</b>	<b>\$2,518,749</b>	<b>0.00</b>	<b>\$2,518,749</b>	<b>0.00</b>	<b>\$2,518,749</b>	<b>0.00</b>	

# CORE DECISION ITEM

Department of Revenue	Budget Unit	87101C
Division of Taxation		
Core - Circuit Core Escrow Transfer	HB Section	4.115

## 1. CORE FINANCIAL SUMMARY

FY 2018 Budget Request					FY 2018 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	2,518,749	0	0	2,518,749		TRF	2,518,749	0	0	2,518,749	
Total	2,518,749	0	0	2,518,749		Total	2,518,749	0	0	2,518,749	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	
Est. Fringe	0	0	0	0		Est. Fringe	0	0	0	0	
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.						Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.					

Other Funds:

Other Funds:

## 2. CORE DESCRIPTION

Sections 143.782 through 143.788, RSMo, allow the Department of Revenue to intercept Missouri income tax refunds on behalf of state agencies, colleges, universities, and the federal government seeking satisfaction of any debt larger than \$25. The Department uses this appropriation to transfer intercepted funds for debts owed to courts across the state to the Circuit Court Escrow Fund.

## 3. PROGRAM LISTING (list programs included in this core funding)

**CORE DECISION ITEM**

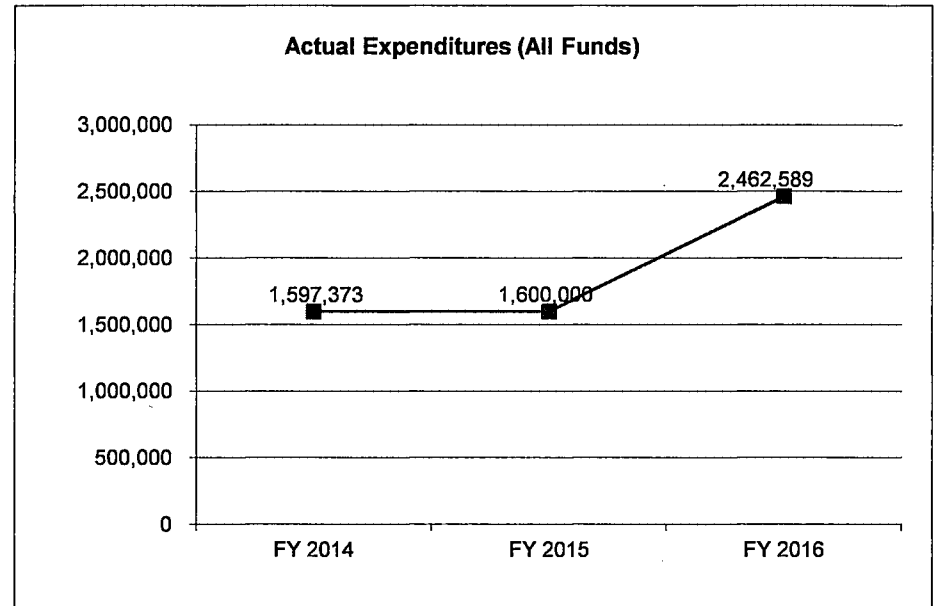
**Department of Revenue**  
**Division of Taxation**  
**Core - Circuit Core Escrow Transfer**

**Budget Unit** 87101C

**HB Section** 4.115

**4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	1,600,000	1,600,000	2,462,589	2,518,749
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	1,600,000	1,600,000	2,462,589	2,518,749
Actual Expenditures (All Funds)	1,597,373	1,600,000	2,462,589	0
Unexpended (All Funds)	2,627	0	0	2,518,749
Unexpended, by Fund:				
General Revenue	2,627	0	0	0
Federal	0	0	0	0
Other	0	0	0	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**NOTES:**



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**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE**  
**CIRCUIT COURTS ESCROW TRF**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<hr/>							
<b>TAFP AFTER VETOES</b>							
	TRF	0.00	2,518,749	0	0	2,518,749	
	<b>Total</b>	<b>0.00</b>	<b>2,518,749</b>	<b>0</b>	<b>0</b>	<b>2,518,749</b>	
<hr/>							
<b>DEPARTMENT CORE REQUEST</b>							
	TRF	0.00	2,518,749	0	0	2,518,749	
	<b>Total</b>	<b>0.00</b>	<b>2,518,749</b>	<b>0</b>	<b>0</b>	<b>2,518,749</b>	
<hr/>							
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	TRF	0.00	2,518,749	0	0	2,518,749	
	<b>Total</b>	<b>0.00</b>	<b>2,518,749</b>	<b>0</b>	<b>0</b>	<b>2,518,749</b>	
<hr/>							

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CIRCUIT COURTS ESCROW TRF								
CORE								
TRANSFERS OUT	2,462,589	0.00	2,518,749	0.00	2,518,749	0.00	2,518,749	0.00
TOTAL - TRF	2,462,589	0.00	2,518,749	0.00	2,518,749	0.00	2,518,749	0.00
GRAND TOTAL	\$2,462,589	0.00	\$2,518,749	0.00	\$2,518,749	0.00	\$2,518,749	0.00
GENERAL REVENUE	\$2,462,589	0.00	\$2,518,749	0.00	\$2,518,749	0.00	\$2,518,749	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

## DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>DEBT OFFSET</b>								
<b>CORE</b>								
<b>PROGRAM-SPECIFIC</b>								
DEBT OFFSET ESCROW	906,537	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
TOTAL - PD	906,537	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
<b>TOTAL</b>	<b>906,537</b>	<b>0.00</b>	<b>1,164,119</b>	<b>0.00</b>	<b>1,164,119</b>	<b>0.00</b>	<b>1,164,119</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$906,537</b>	<b>0.00</b>	<b>\$1,164,119</b>	<b>0.00</b>	<b>\$1,164,119</b>	<b>0.00</b>	<b>\$1,164,119</b>	<b>0.00</b>

# CORE DECISION ITEM

<b>Department of Revenue</b>	<b>Budget Unit</b>	<b>87098C</b>
<b>Divisions of Taxation and Administration</b>		
<b>Core - Debt Offset Distribution</b>	<b>HB Section</b>	<b>4.12</b>

## 1. CORE FINANCIAL SUMMARY

FY 2018 Budget Request					FY 2018 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	1,164,119	1,164,119		PSD	0	0	1,164,119	1,164,119	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	1,164,119	1,164,119		Total	0	0	1,164,119	1,164,119	E
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Debt Offset Escrow Fund (0753)

<b>Est. Fringe</b>	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Debt Offset Escrow Fund (0753)

## 2. CORE DESCRIPTION

The Department of Revenue, pursuant to Sections 143.782 through 143.788, RSMo, places intercepted Missouri income tax refunds in an escrow account for the satisfaction of debts larger than \$25. This appropriation allows the Department to apply intercepted refunds towards delinquent motor vehicle sales and use taxes and motor vehicle and driver license fees.

The Department also executed a reciprocal agreement with the state of Kansas to intercept refunds for the satisfaction of debts between Kansas and Missouri. The program was implemented in Fiscal Year 2010. Through Fiscal Year 2016, Kansas intercepted \$5.9 million on behalf of Missouri. Missouri intercepted \$3.5 million on behalf of Kansas. This appropriation allows the Department to forward intercepted amounts to the state of Kansas.

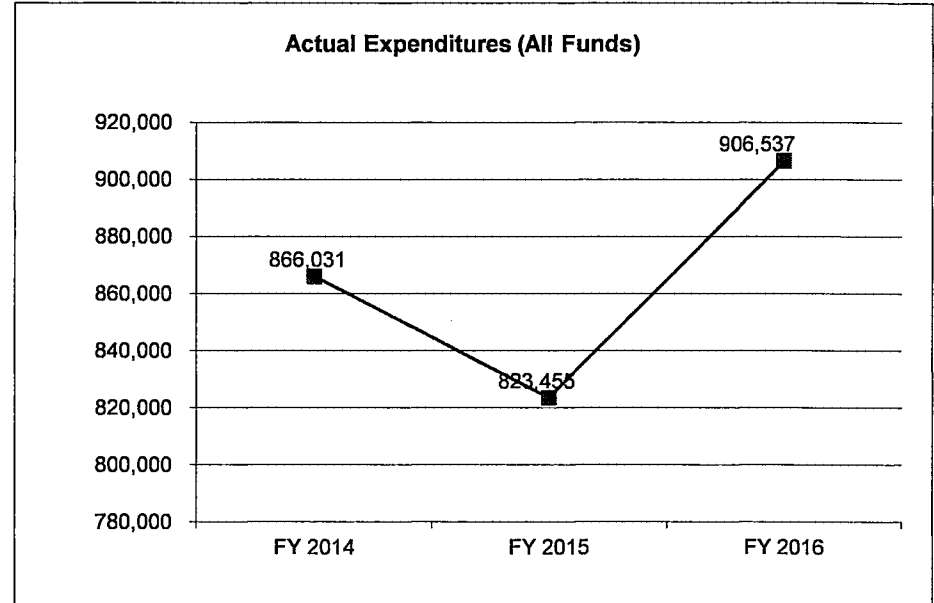
## 3. PROGRAM LISTING (list programs included in this core funding)

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87098C</u>
<b>Divisions of Taxation and Administration</b>	
<b>Core - Debt Offset Distribution</b>	<b>HB Section</b> <u>4.12</u>

**4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	1,164,119	1,164,119	1,164,119	1,164,119
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	1,164,119	1,164,119	1,164,119	1,164,119
Actual Expenditures (All Funds)	866,031	823,455	906,537	0
Unexpended (All Funds)	298,088	340,664	257,582	1,164,119
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	298,088	340,664	257,582	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**NOTES:**

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**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE**

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**DEBT OFFSET**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<hr/>							
<b>TAFP AFTER VETOES</b>	PD	0.00	0	0	1,164,119	1,164,119	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,164,119</b>	<b>1,164,119</b>	
<hr/>							
<b>DEPARTMENT CORE REQUEST</b>	PD	0.00	0	0	1,164,119	1,164,119	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,164,119</b>	<b>1,164,119</b>	
<hr/>							
<b>GOVERNOR'S RECOMMENDED CORE</b>	PD	0.00	0	0	1,164,119	1,164,119	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,164,119</b>	<b>1,164,119</b>	
<hr/>							

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
DEBT OFFSET								
CORE								
REFUNDS	906,537	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
TOTAL - PD	906,537	0.00	1,164,119	0.00	1,164,119	0.00	1,164,119	0.00
GRAND TOTAL	\$906,537	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$906,537	0.00	\$1,164,119	0.00	\$1,164,119	0.00	\$1,164,119	0.00

## DECISION ITEM SUMMARY

Budget Unit								
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>SCHOOL DIST TRST TRANSFER TO GR</b>								
<b>CORE</b>								
<b>FUND TRANSFERS</b>								
SCHOOL DISTRICT TRUST FUND	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
TOTAL - TRF	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
<b>TOTAL</b>	<b>2,500,000</b>	<b>0.00</b>	<b>2,500,000</b>	<b>0.00</b>	<b>2,500,000</b>	<b>0.00</b>	<b>2,500,000</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$2,500,000</b>	<b>0.00</b>	<b>\$2,500,000</b>	<b>0.00</b>	<b>\$2,500,000</b>	<b>0.00</b>	<b>\$2,500,000</b>	<b>0.00</b>



# CORE DECISION ITEM

Department of Revenue	Budget Unit	87093C
Division of Taxation		
Core - School District Trust Fund Transfer	HB Section	4.125

## 1. CORE FINANCIAL SUMMARY

FY 2018 Budget Request					FY 2018 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	2,500,000	2,500,000		TRF	0	0	2,500,000	2,500,000	
Total	0	0	2,500,000	2,500,000		Total	0	0	2,500,000	2,500,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds: School District Trust Fund (0688)

Est. Fringe	0	0	0	0
Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.				

Other Funds: School District Trust Fund (0688)

## 2. CORE DESCRIPTION

The Department of Revenue requests \$2.5 million be transferred from the School District Trust Fund to the credit of the General Revenue. The Department designates one cent on the dollar of the sales and use taxes collected, according to Proposition C, as local tax revenue to be deposited into the School District Trust Fund. The money in the fund is distributed to the public school districts of the state as provided in Sections 163.031 and 163.087, RSMo. Section 144.701, RSMo, provides a state collection fee not to exceed \$2.5 million or 1 percent of the amount deposited in the School District Trust Fund, whichever is less.

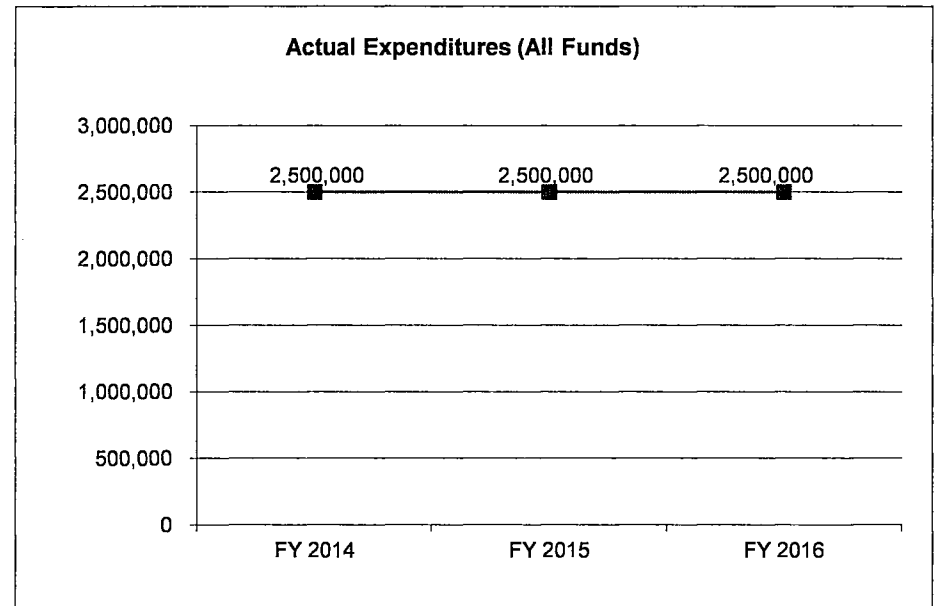
## 3. PROGRAM LISTING (list programs included in this core funding)

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87093C</u>
<b>Division of Taxation</b>	
<b>Core - School District Trust Fund Transfer</b>	<b>HB Section</b> <u>4.125</u>

**4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	2,500,000	2,500,000	2,500,000	2,500,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	2,500,000	2,500,000	2,500,000	2,500,000
Actual Expenditures (All Funds)	2,500,000	2,500,000	2,500,000	0
Unexpended (All Funds)	0	0	0	2,500,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	0	0	0	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**NOTES:**

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**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE**  
**SCHOOL DIST TRST TRNSFER TO GR**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	TRF	0.00	0	0	2,500,000	2,500,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>2,500,000</b>	<b>2,500,000</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	TRF	0.00	0	0	2,500,000	2,500,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>2,500,000</b>	<b>2,500,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	TRF	0.00	0	0	2,500,000	2,500,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>2,500,000</b>	<b>2,500,000</b>	

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SCHOOL DIST TRST TRANSFER TO GR								
CORE								
TRANSFERS OUT	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
TOTAL - TRF	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00	2,500,000	0.00
GRAND TOTAL	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00	\$2,500,000	0.00

# DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>PARK SALES TAX TRANSFER TO GR</b>									
<b>CORE</b>									
FUND TRANSFERS									
PARKS SALES TAX	291,796	0.00	300,000	0.00	300,000	0.00	300,000	0.00	
TOTAL - TRF	291,796	0.00	300,000	0.00	300,000	0.00	300,000	0.00	
<b>TOTAL</b>	<b>291,796</b>	<b>0.00</b>	<b>300,000</b>	<b>0.00</b>	<b>300,000</b>	<b>0.00</b>	<b>300,000</b>	<b>0.00</b>	
<b>PARKS SALES TAX TRANSFER INCR - 1860001</b>									
FUND TRANSFERS									
PARKS SALES TAX	0	0.00	0	0.00	25,000	0.00	25,000	0.00	
TOTAL - TRF	0	0.00	0	0.00	25,000	0.00	25,000	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>25,000</b>	<b>0.00</b>	<b>25,000</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$291,796</b>	<b>0.00</b>	<b>\$300,000</b>	<b>0.00</b>	<b>\$325,000</b>	<b>0.00</b>	<b>\$325,000</b>	<b>0.00</b>	

# CORE DECISION ITEM

Department of Revenue	Budget Unit	87094C
Division of Taxation		
Core - Parks Sales Tax Transfer	HB Section	4.13

## 1. CORE FINANCIAL SUMMARY

FY 2018 Budget Request					FY 2018 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	300,000	300,000		TRF	0	0	300,000	300,000	
Total	0	0	300,000	300,000		Total	0	0	300,000	300,000	E
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Parks Sales Tax Fund (0613)

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Parks Sales Tax Fund (0613)

## 2. CORE DESCRIPTION

The Department of Revenue collects one-tenth of one percent additional sales tax on the taxable sales at retail in this state for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds received from the Parks Sales Tax Fund to the General Revenue Fund.

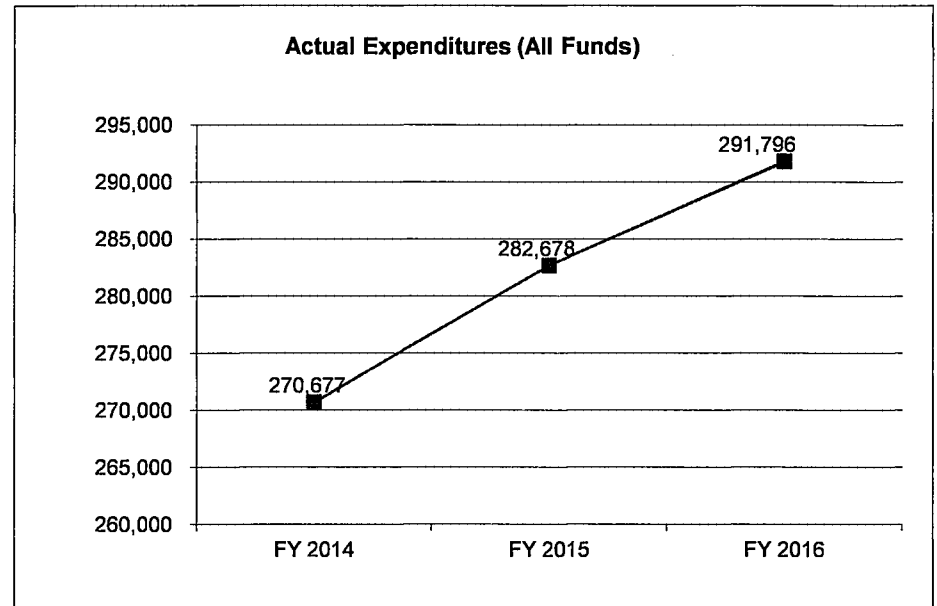
## 3. PROGRAM LISTING (list programs included in this core funding)

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b>	<b>87094C</b>
<b>Division of Taxation</b>		
<b>Core - Parks Sales Tax Transfer</b>	<b>HB Section</b>	<b>4.13</b>

**4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	300,000	300,000	300,000	300,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	300,000	300,000	300,000	300,000
Actual Expenditures (All Funds)	270,677	282,678	291,796	0
Unexpended (All Funds)	29,323	17,322	8,204	300,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	29,323	17,322	8,204	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**NOTES:**

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**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE****PARK SALES TAX TRANSFER TO GR**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<hr/>							
<b>TAFP AFTER VETOES</b>	TRF	0.00	0	0	300,000	300,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>300,000</b>	
<hr/>							
<b>DEPARTMENT CORE REQUEST</b>	TRF	0.00	0	0	300,000	300,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>300,000</b>	
<hr/>							
<b>GOVERNOR'S RECOMMENDED CORE</b>	TRF	0.00	0	0	300,000	300,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>300,000</b>	
<hr/>							



# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>PARK SALES TAX TRANSFER TO GR</b>								
<b>CORE</b>								
TRANSFERS OUT	291,796	0.00	300,000	0.00	300,000	0.00	300,000	0.00
TOTAL - TRF	291,796	0.00	300,000	0.00	300,000	0.00	300,000	0.00
<b>GRAND TOTAL</b>	<b>\$291,796</b>	<b>0.00</b>	<b>\$300,000</b>	<b>0.00</b>	<b>\$300,000</b>	<b>0.00</b>	<b>\$300,000</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$291,796	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00

**NEW DECISION ITEM**  
**RANK:** \_\_\_\_\_ **OF** \_\_\_\_\_

<b>Department of Revenue</b>	<b>Budget Unit</b>	<b>87094C</b>
<b>Division of Taxation</b>		
<b>DI Name - Parks Sales Tax Transfer Increase</b>	<b>DI#1860001</b>	<b>HB Section</b>
		<b>4.13</b>

**1. AMOUNT OF REQUEST**

	<b>FY 2018 Budget Request</b>				
	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>E</b>
<b>PS</b>	0	0	0	0	
<b>EE</b>	0	0	0	0	
<b>PSD</b>	0	0	0	0	
<b>TRF</b>	0	0	25,000	25,000	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: Parks Sales Tax Fund (0613)

	<b>FY 2018 Governor's Recommendation</b>				
	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>E</b>
<b>PS</b>	0	0	0	0	
<b>EE</b>	0	0	0	0	
<b>PSD</b>	0	0	0	0	
<b>TRF</b>	0	0	25,000	25,000	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>E</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds:

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

**3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.**

The Department of Revenue collects one-tenth of one percent additional sales tax on the taxable sales at retail for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds collected from the Parks Sales Tax Fund to the General Revenue Fund.

The parks sales tax collections have continued to increase over the past six years. The current appropriation authority of \$300,000 is less than the FY17 calculated transfer amount. The "E" was removed from this appropriation. The Department requests an increase to more accurately reflect anticipated transfers.

**NEW DECISION ITEM**  
**RANK:** \_\_\_\_\_ **OF** \_\_\_\_\_

<b>Department of Revenue</b>	<b>Budget Unit</b>	<b>87094C</b>
<b>Division of Taxation</b>		
<b>DI Name - Parks Sales Tax Transfer Increase</b>	<b>DI#1860001</b>	<b>HB Section</b>
		<b>4.13</b>

**4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)**

The calculated transfer from the Parks Sales Tax Fund to General Revenue has increased. The estimated \$25,000 increase will support future transfers to General Revenue. The Department submitted a supplemental request for Fiscal Year 2017. This request updates the core budget request.

	<u>FY12</u>	<u>FY13</u>	<u>FY14</u>	<u>FY15</u>	<u>FY16</u>	<u>FY17</u>
Transfers to General Revenue	252,959	265,492	270,677	282,678	291,796	304,732

**5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.**

<b>Budget Object Class/Job Class</b>	<b>Dept Req GR DOLLARS</b>	<b>Dept Req GR FTE</b>	<b>Dept Req FED DOLLARS</b>	<b>Dept Req FED FTE</b>	<b>Dept Req OTHER DOLLARS</b>	<b>Dept Req OTHER FTE</b>	<b>Dept Req TOTAL DOLLARS</b>	<b>Dept Req TOTAL FTE</b>	<b>Dept Req One-Time DOLLARS</b>	<b>E</b>
<b>Total PS</b>	0	0.0	0	0.0	0	0.0	0	0.0	0	
<b>Total EE</b>	0		0		0		0		0	
<b>Program Distributions</b>							0			
<b>Total PSD</b>	0		0		0		0		0	
<b>Transfers</b>					25,000		25,000			
<b>Total TRF</b>	0		0		25,000		25,000		0	
<b>Grand Total</b>	0	0.0	0	0.0	25,000	0.0	25,000	0.0	0	

NEW DECISION ITEM  
RANK: \_\_\_\_\_ OF \_\_\_\_\_

Department of Revenue	Budget Unit	87094C
Division of Taxation		
DI Name - Parks Sales Tax Transfer Increase	DI#1860001	HB Section 4.13

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS	E
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
Total EE	0		0		0		0		0	
Program Distributions							0			
Total PSD	0		0		0		0		0	
Transfers					25,000		25,000			
Total TRF	0		0		25,000		25,000		0	
Grand Total	0	0.0	0	0.0	25,000	0.0	25,000	0.0	0	

**6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)**

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

**7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:**

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>PARK SALES TAX TRANSFER TO GR</b>								
<b>PARKS SALES TAX TRANSFER INCR - 1860001</b>								
TRANSFERS OUT	0	0.00	0	0.00	25,000	0.00	25,000	0.00
TOTAL - TRF	0	0.00	0	0.00	25,000	0.00	25,000	0.00
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$25,000</b>	<b>0.00</b>	<b>\$25,000</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$25,000	0.00	\$25,000	0.00

# DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>SOIL &amp; WATER SALS TX TRF TO GR</b>									
<b>CORE</b>									
<b>FUND TRANSFERS</b>									
SOIL AND WATER SALES TAX	291,796	0.00	300,000	0.00	300,000	0.00	300,000	0.00	
TOTAL - TRF	291,796	0.00	300,000	0.00	300,000	0.00	300,000	0.00	
<b>TOTAL</b>	<b>291,796</b>	<b>0.00</b>	<b>300,000</b>	<b>0.00</b>	<b>300,000</b>	<b>0.00</b>	<b>300,000</b>	<b>0.00</b>	
<b>SOIL &amp; WATER SALES TAX TRF INC - 1860002</b>									
<b>FUND TRANSFERS</b>									
SOIL AND WATER SALES TAX	0	0.00	0	0.00	25,000	0.00	25,000	0.00	
TOTAL - TRF	0	0.00	0	0.00	25,000	0.00	25,000	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>25,000</b>	<b>0.00</b>	<b>25,000</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$291,796</b>	<b>0.00</b>	<b>\$300,000</b>	<b>0.00</b>	<b>\$325,000</b>	<b>0.00</b>	<b>\$325,000</b>	<b>0.00</b>	

# CORE DECISION ITEM

Department of Revenue	Budget Unit	87096C
Division of Taxation		
Core - Soil and Water Sales Tax Transfer	HB Section	4.135

## 1. CORE FINANCIAL SUMMARY

FY 2018 Budget Request					FY 2018 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	300,000	300,000		TRF	0	0	300,000	300,000	
Total	0	0	300,000	300,000		Total	0	0	300,000	300,000	E
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Soil and Water Sales Tax Fund (0614)

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Soil and Water Sales Tax Fund (0614)

## 2. CORE DESCRIPTION

The Department of Revenue collects one-tenth of one percent additional sales tax on the taxable sales at retail in this state for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds received from the Soil and Water Sales Tax Fund to the General Revenue Fund.

## 3. PROGRAM LISTING (list programs included in this core funding)

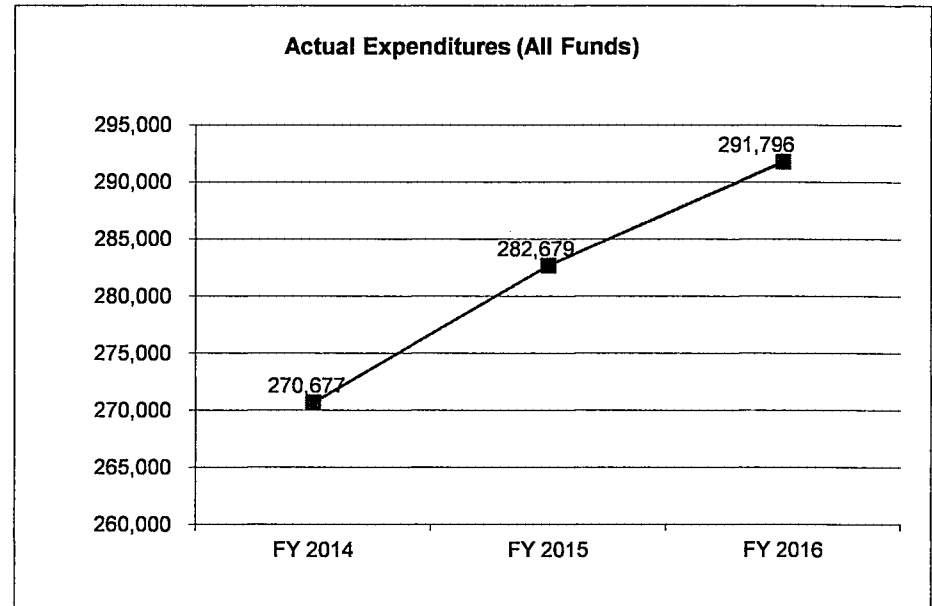
**CORE DECISION ITEM**

**Department of Revenue**  
**Division of Taxation**  
**Core - Soil and Water Sales Tax Transfer**

**Budget Unit** 87096C  
**HB Section** 4.135

**4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	300,000	300,000	300,000	300,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	300,000	300,000	300,000	300,000
Actual Expenditures (All Funds)	270,677	282,679	291,796	0
Unexpended (All Funds)	29,323	17,321	8,204	300,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	29,323	17,321	8,204	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**NOTES:**



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**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE****SOIL & WATER SALS TX TRF TO GR**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<hr/>							
<b>TAFP AFTER VETOES</b>	TRF	0.00	0	0	300,000	300,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>300,000</b>	
<hr/>							
<b>DEPARTMENT CORE REQUEST</b>	TRF	0.00	0	0	300,000	300,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>300,000</b>	
<hr/>							
<b>GOVERNOR'S RECOMMENDED CORE</b>	TRF	0.00	0	0	300,000	300,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>300,000</b>	<b>300,000</b>	
<hr/>							

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SOIL & WATER SALS TX TRF TO GR								
CORE								
TRANSFERS OUT	291,796	0.00	300,000	0.00	300,000	0.00	300,000	0.00
TOTAL - TRF	291,796	0.00	300,000	0.00	300,000	0.00	300,000	0.00
GRAND TOTAL	\$291,796	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$291,796	0.00	\$300,000	0.00	\$300,000	0.00	\$300,000	0.00

**NEW DECISION ITEM**  
**RANK: \_\_\_\_\_ OF \_\_\_\_\_**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87096C</u>
<b>Division of Taxation</b>	
<b>DI Name - Soil and Water Sales Tax Transfer Increase</b>	<b>DI#1860002</b>
	<b>HB Section</b> <u>4.135</u>

**1. AMOUNT OF REQUEST**

	<b>FY 2018 Budget Request</b>				
	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>E</b>
<b>PS</b>	0	0	0	0	
<b>EE</b>	0	0	0	0	
<b>PSD</b>	0	0	0	0	
<b>TRF</b>	0	0	25,000	25,000	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: Soil and Water Sales Tax Fund (0614)

	<b>FY 2018 Governor's Recommendation</b>				
	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>E</b>
<b>PS</b>	0	0	0	0	
<b>EE</b>	0	0	0	0	
<b>PSD</b>	0	0	0	0	
<b>TRF</b>	0	0	25,000	25,000	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>25,000</b>	<b>25,000</b>	<b>E</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: Soil and Water Sales Tax Fund (0614)

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

**3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.**

The Department of Revenue collects one-tenth of one percent additional sales tax on the taxable sales at retail for the Department of Natural Resources. Article IV, Section 47(a) of the Missouri Constitution authorizes this collection. The Department uses this appropriation to transfer sixty-six hundredths percent of the funds collected from the Soil and Water Sales Tax Fund to the General Revenue Fund.

The soil and water sales tax collections have continued to increase over the past six years. The current appropriation authority of \$300,000 is less than the FY17 calculated transfer amount. The "E" was removed from this appropriation. The Department requests an increase to more accurately reflect anticipated transfers.

NEW DECISION ITEM  
RANK: \_\_\_\_\_ OF \_\_\_\_\_

Department of Revenue	Budget Unit	87096C
Division of Taxation		
DI Name - Soil and Water Sales Tax Transfer Increase	DI#1860002	HB Section 4.135

**4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)**

The calculated transfer from the Soil and Water Sales Tax Fund to General Revenue has increased. The estimated \$25,000 increase will support future transfers to General Revenue. The Department submitted a supplemental request for Fiscal Year 2017. This request updates the core budget request.

	FY12	FY13	FY14	FY15	FY16	FY17
Transfers to General Revenue	252,959	265,492	270,677	282,678	291,796	304,732

**5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.**

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS	E
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
Total EE	0		0		0		0		0	
Program Distributions							0			
Total PSD	0		0		0		0		0	
Transfers					25,000		25,000			
Total TRF	0		0		25,000		25,000		0	
Grand Total	0	0.0	0	0.0	25,000	0.0	25,000	0.0	0	

NEW DECISION ITEM  
RANK: \_\_\_\_\_ OF \_\_\_\_\_

Department of Revenue	Budget Unit	87096C
Division of Taxation		
DI Name - Soil and Water Sales Tax Transfer Increase	DI#1860002	HB Section
		4.135

Budget Object Class/Job Class	Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS	E
Total PS	0	0.0	0	0.0	0	0.0	0	0.0	0	
Total EE	0		0		0		0		0	
Program Distributions							0			
Total PSD	0		0		0		0		0	
Transfers					25,000		25,000			
Total TRF	0		0		25,000		25,000		0	
Grand Total	0	0.0	0	0.0	25,000	0.0	25,000	0.0	0	

**6. PERFORMANCE MEASURES** (If new decision item has an associated core, separately identify projected performance with & without additional funding.)

6a. Provide an effectiveness measure.

6b. Provide an efficiency measure.

6c. Provide the number of clients/individuals served, if applicable.

6d. Provide a customer satisfaction measure, if available.

**7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:**

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SOIL & WATER SALS TX TRF TO GR								
SOIL & WATER SALES TAX TRF INC - 1860002								
TRANSFERS OUT	0	0.00	0	0.00	25,000	0.00	25,000	0.00
TOTAL - TRF	0	0.00	0	0.00	25,000	0.00	25,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$25,000	0.00	\$25,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$25,000	0.00	\$25,000	0.00

## DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>INCOME TAX CHECK OFF TRANSFER</b>									
<b>CORE</b>									
<b>FUND TRANSFERS</b>									
GENERAL REVENUE	468,570	0.00	471,000	0.00	471,000	0.00	471,000	0.00	
TOTAL - TRF	468,570	0.00	471,000	0.00	471,000	0.00	471,000	0.00	
<b>TOTAL</b>	<b>468,570</b>	<b>0.00</b>	<b>471,000</b>	<b>0.00</b>	<b>471,000</b>	<b>0.00</b>	<b>471,000</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$468,570</b>	<b>0.00</b>	<b>\$471,000</b>	<b>0.00</b>	<b>\$471,000</b>	<b>0.00</b>	<b>\$471,000</b>	<b>0.00</b>	

# CORE DECISION ITEM

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87100C</u>
<b>Division of Taxation</b>	
<b>Core - Income Tax Check-Off Transfers</b>	<b>HB Section</b> <u>4.14</u>

## 1. CORE FINANCIAL SUMMARY

FY 2018 Budget Request					FY 2018 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	471,000	0	0	471,000		TRF	471,000	0	0	471,000	
Total	471,000	0	0	471,000		Total	471,000	0	0	471,000	E
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

<b>Est. Fringe</b>	0	0	0	0
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>				

Other Funds:

## 2. CORE DESCRIPTION

Sections 143.1000 through 143.1027, RSMo, allow any individual or corporation entitled to a tax refund to designate a portion to the trust funds indicated below. The Department of Revenue collects the contributions on various tax returns and then transfers the designated amounts to the appropriate fund. The Department uses this appropriation to transfer funds from the General Revenue Fund to the designated trust funds.

ALS Lou Gehrig's Disease Fund (0703)  
 American Cancer Society Heartland Division, Inc. Fund (0700)  
 American Diabetes Association Gateway Area Fund (0713)  
 American Heart Association Fund (0714)  
 American Red Cross Fund (0987)  
 Arthritis Foundation Fund (0708)  
 Childhood Lead Testing Fund (0899)  
 Children's Trust Fund (0694)  
 Development Disabilities Waiting List Equity Trust Fund (0986)  
 Division of Aging-Elderly Home-Delivered Meals Trust Fund (0296)  
 Foster Care and Adoptive Parents Recruitment and Retention Fund (0979)

March of Dimes Fund (0716)  
 Missouri Military Family Relief Fund (0719)  
 Missouri National Guard Foundation Fund (0494)  
 Muscular Dystrophy Association Fund (0707)  
 National Guard Trust Fund (0900)  
 National Multiple Sclerosis Society (0709)  
 Organ Donor Program Fund (0824)  
 Pediatric Cancer Research Trust Fund (0959)  
 Puppy Protection Trust Fund (0985)  
 Veterans Trust Fund (0579)  
 Workers' Memorial Fund (0895)



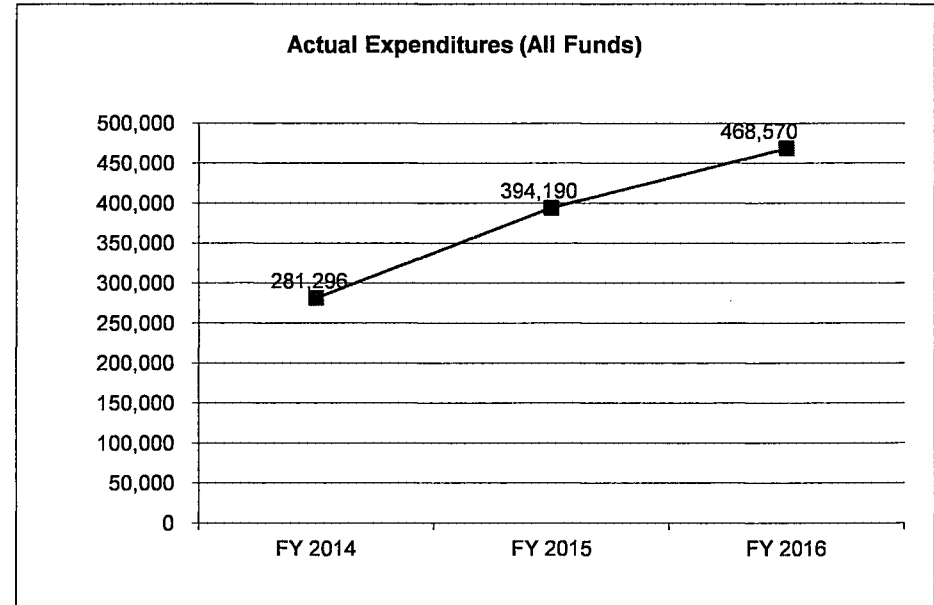
**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87100C</u>
<b>Division of Taxation</b>	
<b>Core - Income Tax Check-Off Transfers</b>	<b>HB Section</b> <u>4.14</u>

**3. PROGRAM LISTING (list programs included in this core funding)**

**4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	396,000	396,000	471,000	471,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	396,000	396,000	471,000	471,000
Actual Expenditures (All Funds)	281,296	394,190	468,570	0
Unexpended (All Funds)	114,704	1,810	2,430	471,000
Unexpended, by Fund:				
General Revenue	114,704	1,810	2,430	0
Federal	0	0	0	0
Other	0	0	0	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**NOTES:**

**CORE RECONCILIATION DETAIL**

**DEPARTMENT OF REVENUE**  
**INCOME TAX CHECK OFF TRANSFER**

**5. CORE RECONCILIATION DETAIL**

				Budget Class	FTE	GR	Federal	Other	Total	Explanation
<b>TAFP AFTER VETOES</b>										
				TRF	0.00	471,000	0	0	471,000	
				<b>Total</b>	<b>0.00</b>	<b>471,000</b>	<b>0</b>	<b>0</b>	<b>471,000</b>	
<b>DEPARTMENT CORE ADJUSTMENTS</b>										
Core Reallocation	782	T528	TRF		0.00	15,000	0	0	15,000	Core reallocation.
Core Reallocation	782	T046	TRF		0.00	(15,000)	0	0	(15,000)	Core reallocation.
<b>NET DEPARTMENT CHANGES</b>					<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DEPARTMENT CORE REQUEST</b>										
				TRF	0.00	471,000	0	0	471,000	
				<b>Total</b>	<b>0.00</b>	<b>471,000</b>	<b>0</b>	<b>0</b>	<b>471,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>										
				TRF	0.00	471,000	0	0	471,000	
				<b>Total</b>	<b>0.00</b>	<b>471,000</b>	<b>0</b>	<b>0</b>	<b>471,000</b>	

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INCOME TAX CHECK OFF TRANSFER								
CORE								
TRANSFERS OUT	468,570	0.00	471,000	0.00	471,000	0.00	471,000	0.00
TOTAL - TRF	468,570	0.00	471,000	0.00	471,000	0.00	471,000	0.00
GRAND TOTAL	\$468,570	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00
GENERAL REVENUE	\$468,570	0.00	\$471,000	0.00	\$471,000	0.00	\$471,000	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

# DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
CHECK OFF ERRONEOUSLY DEP TRF									
CORE									
FUND TRANSFERS									
ELDERLY HOME-DELIVER MEALS TRU	26	0.00	3,533	0.00	3,533	0.00	3,533	0.00	
MO NATIONAL GUARD FOUND FD	0	0.00	250	0.00	250	0.00	250	0.00	
VETERANS TRUST FUND	0	0.00	1,985	0.00	1,985	0.00	1,985	0.00	
CHILDREN'S TRUST	305	0.00	3,000	0.00	3,000	0.00	3,000	0.00	
AMER CANCER SOC, HEARTLAND DIV	0	0.00	250	0.00	250	0.00	250	0.00	
ALS LOU GEHRIG'S DISEASE	0	0.00	250	0.00	250	0.00	250	0.00	
MUSCULAR DYSTROPHY ASSOCIATION	0	0.00	250	0.00	250	0.00	250	0.00	
ARTHRITIS FOUNDATION	0	0.00	250	0.00	250	0.00	250	0.00	
NATIONAL MULTIPLE SCLEROSIS SO	0	0.00	250	0.00	250	0.00	250	0.00	
AMER DIABETES ASSN GATEWAY ARE	0	0.00	250	0.00	250	0.00	250	0.00	
AMERICAN HEART ASSOCIATION	0	0.00	250	0.00	250	0.00	250	0.00	
MARCH OF DIMES	0	0.00	250	0.00	250	0.00	250	0.00	
MISSOURI MILITARY FAMILY RELIE	0	0.00	250	0.00	250	0.00	250	0.00	
AFT SCH READ & ASSESS GRANT PR	169	0.00	0	0.00	0	0.00	0	0.00	
ORGAN DONOR PROGRAM	0	0.00	250	0.00	250	0.00	250	0.00	
WORKERS MEMORIAL	28	0.00	250	0.00	250	0.00	250	0.00	
CHILDHOOD LEAD TESTING	0	0.00	250	0.00	250	0.00	250	0.00	
NATIONAL GUARD TRUST	0	0.00	651	0.00	651	0.00	651	0.00	
PEDIATRIC CANCER RES TRUST	0	0.00	250	0.00	250	0.00	250	0.00	
FOSTER CARE & ADOPT PARENT R&R	0	0.00	250	0.00	250	0.00	250	0.00	
PUPPY PROTECTION TRUST	5	0.00	250	0.00	250	0.00	250	0.00	
DEVELOP DISABILITIES WAIT LIST	0	0.00	250	0.00	250	0.00	250	0.00	
AMERICAN RED CROSS TRUST	2	0.00	250	0.00	250	0.00	250	0.00	
TOTAL - TRF	535	0.00	13,669	0.00	13,669	0.00	13,669	0.00	
TOTAL	535	0.00	13,669	0.00	13,669	0.00	13,669	0.00	
GRAND TOTAL	\$535	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00	

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# CORE DECISION ITEM

<b>Department of Revenue</b>	<b>Budget Unit</b>	<b>87105C</b>
<b>Division of Taxation</b>		
<b>Core - Income Tax Check-Off Erroneous Transfer</b>	<b>HB Section</b>	<b>4.145</b>

## 1. CORE FINANCIAL SUMMARY

FY 2018 Budget Request					FY 2018 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	13,669	13,669		TRF	0	0	13,669	13,669	
Total	0	0	13,669	13,669		Total	0	0	13,669	13,669	E
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: See Core Description below.

<b>Est. Fringe</b>	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: See Core Description below.

## 2. CORE DESCRIPTION

Sections 143.1000 through 143.1027, RSMo, allow any individual or corporation entitled to a tax refund to designate a portion to the trust funds indicated below. The Department of Revenue collects the contributions on various tax returns and then transfers the designated amounts to the appropriate fund. The Department uses this appropriation to reverse transfers from the various funds below to the General Revenue Fund for revised or erroneous transfers

ALS Lou Gehrig's Disease Fund (0703)  
 American Cancer Society Heartland Division, Inc. Fund (0700)  
 American Diabetes Association Gateway Area Fund (0713)  
 American Heart Association Fund (0714)  
 American Red Cross Fund (0987)  
 Arthritis Foundation Fund (0708)  
 Childhood Lead Testing Fund (0899)  
 Children's Trust Fund (0694)  
 Development Disabilities Waiting List Equity Trust Fund (0986)  
 Division of Aging-Elderly Home-Delivered Meals Trust Fund (0296)  
 Foster Care and Adoptive Parents Recruitment and Retention Fund (0979)

March of Dimes Fund (0716)  
 Missouri Military Family Relief Fund (0719)  
 Missouri National Guard Foundation Fund (0494)  
 Muscular Dystrophy Association Fund (0707)  
 National Guard Trust Fund (0900)  
 National Multiple Sclerosis Society (0709)  
 Organ Donor Program Fund (0824)  
 Pediatric Cancer Research Trust Fund (0959)  
 Puppy Protection Trust Fund (0985)  
 Veterans Trust Fund (0579)  
 Workers' Memorial Fund (0895)

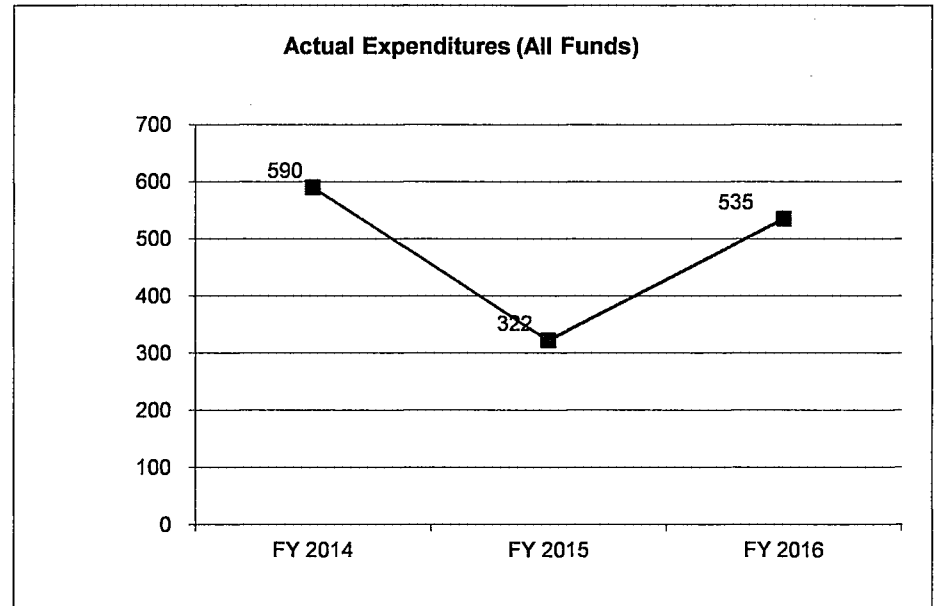
**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87105C</u>
<b>Division of Taxation</b>	
<b>Core - Income Tax Check-Off Erroneous Transfer</b>	<b>HB Section</b> <u>4.145</u>

**3. PROGRAM LISTING (list programs included in this core funding)**

**4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	13,669	13,669	13,669	13,669
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	13,669	13,669	13,669	13,669
Actual Expenditures (All Funds)	590	322	535	0
Unexpended (All Funds)	13,079	13,347	13,134	13,669
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	13,079	13,347	13,134	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**NOTES:**

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**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE****CHECK OFF ERRONEOUSLY DEP TRF**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<hr/>							
<b>TAFP AFTER VETOES</b>							
	TRF	0.00	0	0	13,669	13,669	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>13,669</b>	<b>13,669</b>	
<hr/>							
<b>DEPARTMENT CORE REQUEST</b>							
	TRF	0.00	0	0	13,669	13,669	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>13,669</b>	<b>13,669</b>	
<hr/>							
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	TRF	0.00	0	0	13,669	13,669	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>13,669</b>	<b>13,669</b>	
<hr/>							

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
CHECK OFF ERRONEOUSLY DEP TRF								
CORE								
TRANSFERS OUT	535	0.00	13,669	0.00	13,669	0.00	13,669	0.00
TOTAL - TRF	535	0.00	13,669	0.00	13,669	0.00	13,669	0.00
GRAND TOTAL	\$535	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$535	0.00	\$13,669	0.00	\$13,669	0.00	\$13,669	0.00



# DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>INCOME TAX CHECK OFF DISTRIBU</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
AMER CANCER SOC, HEARTLAND DIV	9,088	0.00	13,500	0.00	13,500	0.00	13,500	0.00	
ALS LOU GEHRIG'S DISEASE	3,423	0.00	3,500	0.00	3,500	0.00	3,500	0.00	
MUSCULAR DYSTROPHY ASSOCIATION	885	0.00	2,500	0.00	2,500	0.00	2,500	0.00	
ARTHRITIS FOUNDATION	1,368	0.00	2,500	0.00	2,500	0.00	2,500	0.00	
NATIONAL MULTIPLE SCLEROSIS SO	1,880	0.00	3,500	0.00	3,500	0.00	3,500	0.00	
AMER DIABETES ASSN GATEWAY ARE	3,014	0.00	4,500	0.00	4,500	0.00	4,500	0.00	
AMERICAN HEART ASSOCIATION	3,794	0.00	3,500	0.00	3,500	0.00	3,500	0.00	
MARCH OF DIMES	2,307	0.00	6,000	0.00	6,000	0.00	6,000	0.00	
PEDIATRIC CANCER RES TRUST	5,823	0.00	3,500	0.00	3,500	0.00	3,500	0.00	
AMERICAN RED CROSS TRUST	4,489	0.00	7,000	0.00	7,000	0.00	7,000	0.00	
TOTAL - PD	36,071	0.00	50,000	0.00	50,000	0.00	50,000	0.00	
TOTAL	36,071	0.00	50,000	0.00	50,000	0.00	50,000	0.00	
GRAND TOTAL	\$36,071	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00	

# CORE DECISION ITEM

Department of Revenue	Budget Unit	87106C
Division of Taxation		
Core - Income Tax Check-Off Distribution	HB Section	4.15

## 1. CORE FINANCIAL SUMMARY

FY 2018 Budget Request					FY 2018 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	50,000	50,000		PSD	0	0	50,000	50,000	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	0	0	50,000	50,000		Total	0	0	50,000	50,000	E
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: See Core Description below.

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: See Core Description below.

## 2. CORE DESCRIPTION

Pursuant to Sections 143.1005 and 143.1013, RSMo, individuals or corporations entitled to a refund may designate a portion to the credit of various charitable trust funds. This appropriation allows the Department of Revenue to semi-annually distribute the collections to the following organizations.

ALS Lou Gehrig's Disease Fund (0703)  
 American Cancer Society Heartland Division, Inc. Fund (0700)  
 American Diabetes Association Gateway Area Fund (0713)  
 American Heart Association Fund (0714)  
 American Red Cross Fund (0987)

Arthritis Foundation Fund (0708)  
 March of Dimes Fund (0716)  
 Muscular Dystrophy Association Fund (0707)  
 National Multiple Sclerosis Society Fund (0709)  
 Pediatric Cancer Research Trust Fund (0959)

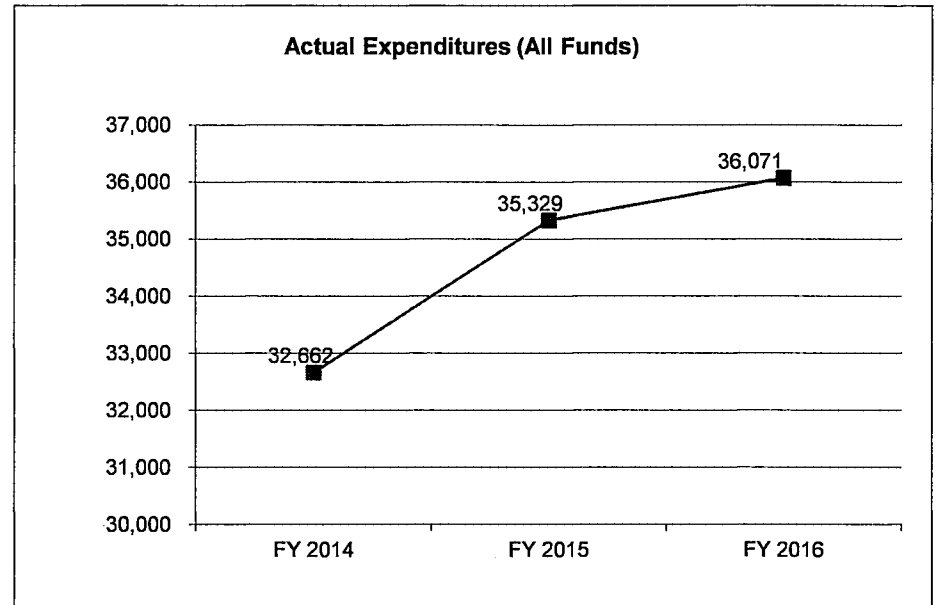
## 3. PROGRAM LISTING (list programs included in this core funding)

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87106C</u>
<b>Division of Taxation</b>	
<b>Core - Income Tax Check-Off Distribution</b>	<b>HB Section</b> <u>4.15</u>

**4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	50,000	50,000	50,000	50,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	50,000	50,000	50,000	50,000
Actual Expenditures (All Funds)	32,662	35,329	36,071	0
Unexpended (All Funds)	17,338	14,671	13,929	50,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	17,338	14,671	13,929	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**NOTES:**

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**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE**  
**INCOME TAX CHECK OFF DISTRIBU**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	PD	0.00	0	0	50,000	50,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PD	0.00	0	0	50,000	50,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PD	0.00	0	0	50,000	50,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>50,000</b>	<b>50,000</b>	

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
INCOME TAX CHECK OFF DISTRIBU								
CORE								
PROGRAM DISTRIBUTIONS	36,071	0.00	50,000	0.00	50,000	0.00	50,000	0.00
TOTAL - PD	36,071	0.00	50,000	0.00	50,000	0.00	50,000	0.00
GRAND TOTAL	\$36,071	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$36,071	0.00	\$50,000	0.00	\$50,000	0.00	\$50,000	0.00

## DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>DOR INFO FUND TRANSFER</b>									
<b>CORE</b>									
FUND TRANSFERS									
DEPT OF REVENUE INFORMATION	2,471,721	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	
TOTAL - TRF	2,471,721	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00	
<b>TOTAL</b>	<b>2,471,721</b>	<b>0.00</b>	<b>1,250,000</b>	<b>0.00</b>	<b>1,250,000</b>	<b>0.00</b>	<b>1,250,000</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$2,471,721</b>	<b>0.00</b>	<b>\$1,250,000</b>	<b>0.00</b>	<b>\$1,250,000</b>	<b>0.00</b>	<b>\$1,250,000</b>	<b>0.00</b>	

**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b>	<b>87110C</b>
<b>Division of Administration</b>		
<b>Core - DOR Information Fund Transfer to Highway</b>	<b>HB Section</b>	<b>4.155</b>

**1. CORE FINANCIAL SUMMARY**

FY 2018 Budget Request					FY 2018 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	1,250,000	1,250,000		TRF	0	0	1,250,000	1,250,000	
Total	0	0	1,250,000	1,250,000		Total	0	0	1,250,000	1,250,000	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: DOR Information Fund (0619)

Other Funds: DOR Information Fund (0619)

**2. CORE DESCRIPTION**

Section 610.026.1, RSMo, requires that "except as otherwise provided by law, each public governmental body shall provide access to and, upon request, furnish copies of public records..." The Department of Revenue deposits collections from the sale of information into the DOR Information Fund.

The Department, at the end of each state fiscal year, determines the amount to transfer from the DOR Information Fund (0619) to the State Highways and Transportation Department Fund (0644) pursuant to Section 32.067(1), RSMo. The transfer amount is the amount of monies derived from highway users as an incident to their use or right to use the highways of the state which were deposited into the DOR Information Fund less the amount of disbursements from the DOR Information Fund which were made to produce the monies referred to in Section 32.067(1), RSMo.

**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

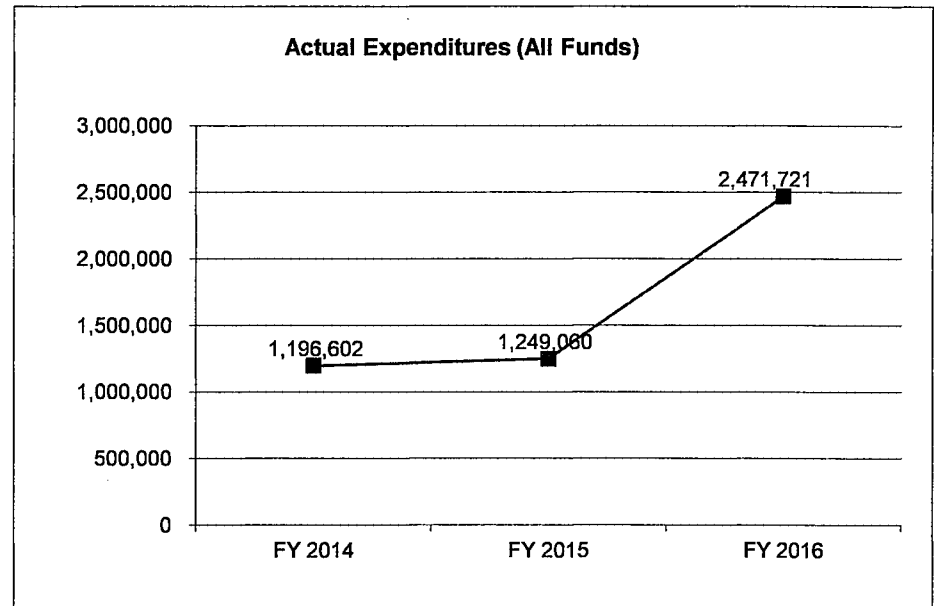
**Department of Revenue**  
**Division of Administration**  
**Core - DOR Information Fund Transfer to Highway**

**Budget Unit** 87110C

**HB Section** 4.155

**4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	1,250,000	1,250,000	3,750,000	1,250,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	1,250,000	1,250,000	3,750,000	1,250,000
Actual Expenditures (All Funds)	1,196,602	1,249,060	2,471,721	0
Unexpended (All Funds)	53,398	940	1,278,279	1,250,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	53,398	940	1,278,279	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**NOTES:**



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**CORE RECONCILIATION DETAIL**

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**DEPARTMENT OF REVENUE****DOR INFO FUND TRANSFER**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	TRF	0.00	0	0	1,250,000	1,250,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,250,000</b>	<b>1,250,000</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	TRF	0.00	0	0	1,250,000	1,250,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,250,000</b>	<b>1,250,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	TRF	0.00	0	0	1,250,000	1,250,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>1,250,000</b>	<b>1,250,000</b>	

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>DOR INFO FUND TRANSFER</b>								
<b>CORE</b>								
TRANSFERS OUT	2,471,721	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
TOTAL - TRF	2,471,721	0.00	1,250,000	0.00	1,250,000	0.00	1,250,000	0.00
<b>GRAND TOTAL</b>	<b>\$2,471,721</b>	<b>0.00</b>	<b>\$1,250,000</b>	<b>0.00</b>	<b>\$1,250,000</b>	<b>0.00</b>	<b>\$1,250,000</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$2,471,721	0.00	\$1,250,000	0.00	\$1,250,000	0.00	\$1,250,000	0.00

# DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>MOTOR FUEL TAX TRANSFER</b>									
<b>CORE</b>									
<b>FUND TRANSFERS</b>									
MOTOR FUEL TAX	538,544,430	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	
TOTAL - TRF	538,544,430	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00	
<b>TOTAL</b>	<b>538,544,430</b>	<b>0.00</b>	<b>560,178,001</b>	<b>0.00</b>	<b>560,178,001</b>	<b>0.00</b>	<b>560,178,001</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$538,544,430</b>	<b>0.00</b>	<b>\$560,178,001</b>	<b>0.00</b>	<b>\$560,178,001</b>	<b>0.00</b>	<b>\$560,178,001</b>	<b>0.00</b>	

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### CORE DECISION ITEM

<b>Department of Revenue</b>	<b>Budget Unit</b>	<b>87120C</b>
<b>Division of Taxation</b>		
<b>Core - Motor Fuel Tax Transfer to Highway</b>	<b>HB Section</b>	<b>4.16</b>

#### 1. CORE FINANCIAL SUMMARY

FY 2018 Budget Request					FY 2018 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	560,178,001	560,178,001		TRF	0	0	560,178,001	560,178,001	
Total	0	0	560,178,001	560,178,001		Total	0	0	560,178,001	560,178,001	
FTE	0.00	0.00	0.00	0.00		FTE	0.00	0.00	0.00	0.00	

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: Motor Fuel Tax Fund (0673)

Other Funds: Motor Fuel Tax Fund (0673)

#### 2. CORE DESCRIPTION

The Department of Revenue requests appropriation authority from the Motor Fuel Tax Fund to the State Highways and Transportation Department Fund as authorized by Section 142.345, RSMo.

#### 3. PROGRAM LISTING (list programs included in this core funding)

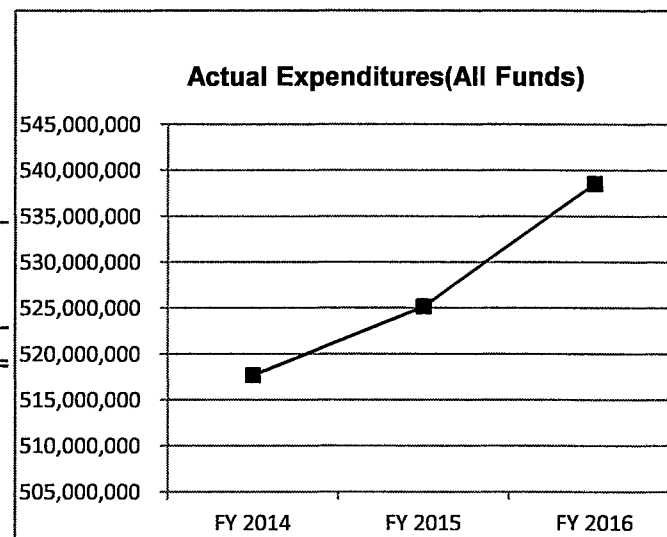
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**CORE DECISION ITEM**

<b>Department of Revenue</b>	<b>Budget Unit</b> <u>87120C</u>
<b>Division of Taxation</b>	
<b>Core - Motor Fuel Tax Transfer to Highway</b>	<b>HB Section</b> <u>4.16</u>

**4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	560,178,001	560,178,001	560,178,001	560,178,001
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	560,178,001	560,178,001	560,178,001	560,178,001
Actual Expenditures(All Funds)	517,663,713	525,166,971	538,544,430	0
Unexpended (All Funds)	42,514,288	35,011,030	21,633,571	560,178,001
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	42,514,288	35,011,030	21,633,571	0



Reverted includes the statutory three- percent reserve (when applicable).  
 Restricted includes any Governor' Expenditure Restriction (when applicable).

**NOTES:**

**CORE RECONCILIATION DETAIL**

**DEPARTMENT OF REVENUE**  
**MOTOR FUEL TAX TRANSFER**

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<b>TAFP AFTER VETOES</b>							
	TRF	0.00	0	0	560,178,001	560,178,001	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>560,178,001</b>	<b>560,178,001</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	TRF	0.00	0	0	560,178,001	560,178,001	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>560,178,001</b>	<b>560,178,001</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	TRF	0.00	0	0	560,178,001	560,178,001	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>560,178,001</b>	<b>560,178,001</b>	

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>MOTOR FUEL TAX TRANSFER</b>								
<b>CORE</b>								
TRANSFERS OUT	538,544,430	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
TOTAL - TRF	538,544,430	0.00	560,178,001	0.00	560,178,001	0.00	560,178,001	0.00
<b>GRAND TOTAL</b>	<b>\$538,544,430</b>	<b>0.00</b>	<b>\$560,178,001</b>	<b>0.00</b>	<b>\$560,178,001</b>	<b>0.00</b>	<b>\$560,178,001</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$538,544,430	0.00	\$560,178,001	0.00	\$560,178,001	0.00	\$560,178,001	0.00

## DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>SPECIALTY PLATE TRNSFER TO HWY</b>									
<b>CORE</b>									
<b>FUND TRANSFERS</b>									
DEP OF REVENUE SPECIALTY PLATE	0	0.00	20,000	0.00	20,000	0.00	20,000	0.00	
TOTAL - TRF	0	0.00	20,000	0.00	20,000	0.00	20,000	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>20,000</b>	<b>0.00</b>	<b>20,000</b>	<b>0.00</b>	<b>20,000</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$20,000</b>	<b>0.00</b>	<b>\$20,000</b>	<b>0.00</b>	<b>\$20,000</b>	<b>0.00</b>	

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**CORE DECISION ITEM**

<b>Department of Revenue</b>					<b>Budget Unit</b> <u>87122C</u>						
<b>Division of Administration</b>											
<b>Core - DOR Specialty Plate Transfer to Highway</b>					<b>HB Section</b> <u>4.165</u>						
<b>1. CORE FINANCIAL SUMMARY</b>											
<b>FY 2018 Budget Request</b>					<b>FY 2018 Governor's Recommendation</b>						
	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>E</b>		<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>E</b>
PS	0	0	0	0		PS	0	0	0	0	
EE	0	0	0	0		EE	0	0	0	0	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	20,000	20,000		TRF	0	0	20,000	20,000	
<b>Total</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>		<b>Total</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>		<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	
<b>Est. Fringe</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>		<b>Est. Fringe</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>						<i>Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.</i>					
Other Funds: DOR Specialty Plate (0775)						Other Funds: DOR Specialty Plate (0775)					
<b>2. CORE DESCRIPTION</b>											
<p>Organizations seeking authorization for a new specialty plate submit an application form and appropriate fee to the Department of Revenue. The fee is deposited into the DOR Specialty Plate Fund and should defray the Department's cost of issuing, developing, and programming the implementation of an authorized plate.</p> <p>Pursuant to Section 301.3150(2), RSMo, at the end of each fiscal year, the Department determines the amount of collections over disbursements and transfers the net collections to the State Highways and Transportation Department Fund. This appropriation enables the Department to transfer the applicable funds.</p>											
<b>3. PROGRAM LISTING (list programs included in this core funding)</b>											

**CORE DECISION ITEM**

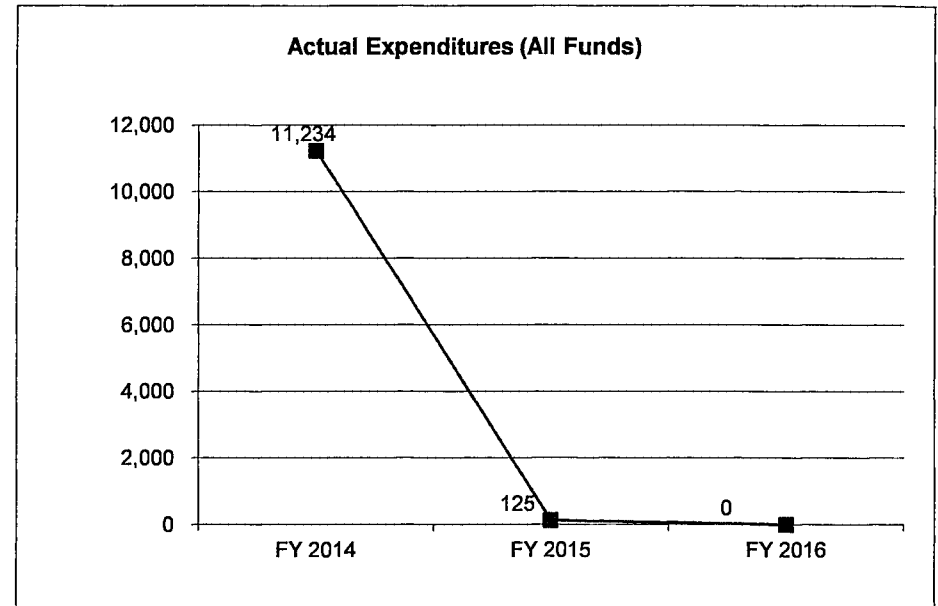
**Department of Revenue**  
**Division of Administration**  
**Core - DOR Specialty Plate Transfer to Highway**

**Budget Unit** 87122C

**HB Section** 4.165

**4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	20,000	20,000	20,000	20,000
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	20,000	20,000	20,000	20,000
Actual Expenditures (All Funds)	11,234	125	0	0
Unexpended (All Funds)	8,766	19,875	20,000	20,000
Unexpended, by Fund:				
General Revenue	0	0	0	0
Federal	0	0	0	0
Other	8,766	19,875	20,000	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**NOTES:**

**CORE RECONCILIATION DETAIL**

**DEPARTMENT OF REVENUE**  
**SPECIALTY PLATE TRNSFER TO HWY**

**5. CORE RECONCILIATION DETAIL**

	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>							
	TRF	0.00	0	0	20,000	20,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	TRF	0.00	0	0	20,000	20,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	TRF	0.00	0	0	20,000	20,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>20,000</b>	<b>20,000</b>	

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
SPECIALTY PLATE TRANSFER TO HWY								
CORE								
TRANSFERS OUT	0	0.00	20,000	0.00	20,000	0.00	20,000	0.00
TOTAL - TRF	0	0.00	20,000	0.00	20,000	0.00	20,000	0.00
GRAND TOTAL	\$0	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$20,000	0.00	\$20,000	0.00	\$20,000	0.00

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# **STATE TAX COMMISSION**

## Overview

### State Tax Commission

The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform six (6) basic functions. These functions are:

1. Equalize inter- and intra-county assessments
2. Conduct *de novo* judicial hearings regarding valuation and classification appeals from local boards of equalization in individual assessment cases
3. Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates
4. Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements
5. Conduct ratio studies to determine the assessment level in each county and to measure the quality of the assessment program
6. Original assessment of the distributable property of railroads, airlines, pipelines, telecommunications, and public utilities

The State Tax Commission oversees an assessment system, which is responsible for the annual collection of \$7 billion in property tax revenues, which serves as the financial foundation for public schools and local governmental agencies.

The State Tax Commission envisions an ad valorem assessment landscape which ensures the equitable treatment of all property owners in the State of Missouri. This vision will be manifested through the State Tax Commission's emphasis on the guiding values of work ethic, discipline, integrity, efficiency, and impartiality in its performance of its duties and the fulfillment of its responsibilities to the citizens of Missouri.

### FLEXIBILITY REQUEST FORM

<b>BUDGET UNIT NUMBER:</b> 86911C <b>BUDGET UNIT NAME:</b> State Tax Commissioner <b>HOUSE BILL SECTION:</b> 4.03	<b>DEPARTMENT:</b> Revenue <b>DIVISION:</b> State Tax Commission
<b>1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.</b>	
<b>DEPARTMENT REQUEST</b>	
The State Tax Commission is requesting 10% flexibility based on total GR funding for FY-2018. Flexibility was granted at 10% in FY-17 and FY-16, and 25% for FY-2015, FY-2014, 2012, 2011, 2010, 2009 & 2008. In the Governor's recommendation the following language was added: <u>Not more than 10% flexibility is allowed to reallocate PS and E&amp;E between executive branch departments providing that the total FTE for the state does not increase.</u>	
<b>2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.</b>	
<b>PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED</b>	<b>CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED</b>
\$6,600.00	\$5,000-\$20,000
<b>3. Please explain how flexibility was used in the prior and/or current years.</b>	
<b>PRIOR YEAR EXPLAIN ACTUAL USE</b>	<b>CURRENT YEAR EXPLAIN PLANNED USE</b>
The State Tax Commission utilized \$6,600 felxibility in FY-2016.	Pay on-going expenses due to travel to assist counties. Travel increase due to fewer staffing complement and larger territories and potential fuel price increase. FY-18 license renewals for certified appraisers conducting appraisal studies



# DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>STATE TAX COMMISSION</b>									
<b>CORE</b>									
PERSONAL SERVICES									
GENERAL REVENUE	1,873,495	37.48	2,038,297	40.00	2,038,297	40.00	2,038,297	38.00	
TOTAL - PS	1,873,495	37.48	2,038,297	40.00	2,038,297	40.00	2,038,297	38.00	
EXPENSE & EQUIPMENT									
GENERAL REVENUE	172,253	0.00	170,775	0.00	170,775	0.00	170,775	0.00	
TOTAL - EE	172,253	0.00	170,775	0.00	170,775	0.00	170,775	0.00	
TOTAL	2,045,748	37.48	2,209,072	40.00	2,209,072	40.00	2,209,072	38.00	
GRAND TOTAL	\$2,045,748	37.48	\$2,209,072	40.00	\$2,209,072	40.00	\$2,209,072	38.00	

# CORE DECISION ITEM

<b>Department Revenue</b>		<b>Budget Unit</b>	<b>86911C</b>
<b>Division</b>	<b>State Tax Commission</b>		
<b>Core</b>	<b>State Tax Commission</b>	<b>HB Section</b>	<b>4.03</b>

## 1. CORE FINANCIAL SUMMARY

FY 2018 Budget Request					FY 2018 Governor's Recommendation						
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	2,038,297	0	0	2,038,297		PS	2,038,297	0	0	2,038,297	
EE	170,775	0	0	170,775		EE	170,775	0	0	170,775	
PSD	0	0	0	0		PSD	0	0	0	0	
TRF	0	0	0	0		TRF	0	0	0	0	
Total	2,209,072	0	0	2,209,072		Total	2,209,072	0	0	2,209,072	
FTE	40.00	0.00	0.00	40.00		FTE	38.00	0.00	0.00	38.00	

<b>Est. Fringe</b>	968,775	0	0	968,775
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

<b>Est. Fringe</b>	948,159	0	0	948,159
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds:

Other Funds:

## 2. CORE DESCRIPTION

The State Tax Commission is a quasi-judicial administrative agency created by the Missouri Constitution to perform six basic functions:

- 1) To equalize inter and intra county assessments,
- 2) Conduct de novo judicial hearings regarding valuation and classification appeals from local boards of equalization,
- 3) Formulate and implement statewide assessment policy and procedures to comport with statutory and constitutional mandates,
- 4) Supervise local assessing officials and local assessment programs to ensure compliance with statewide policy requirements,
- 5) Conduct ratio studies to determine the assessment level in each county and to measure the quality of assessments, and
- 6) Assess the distributable property of railroads and public utilities.

## 3. PROGRAM LISTING (list programs included in this core funding)

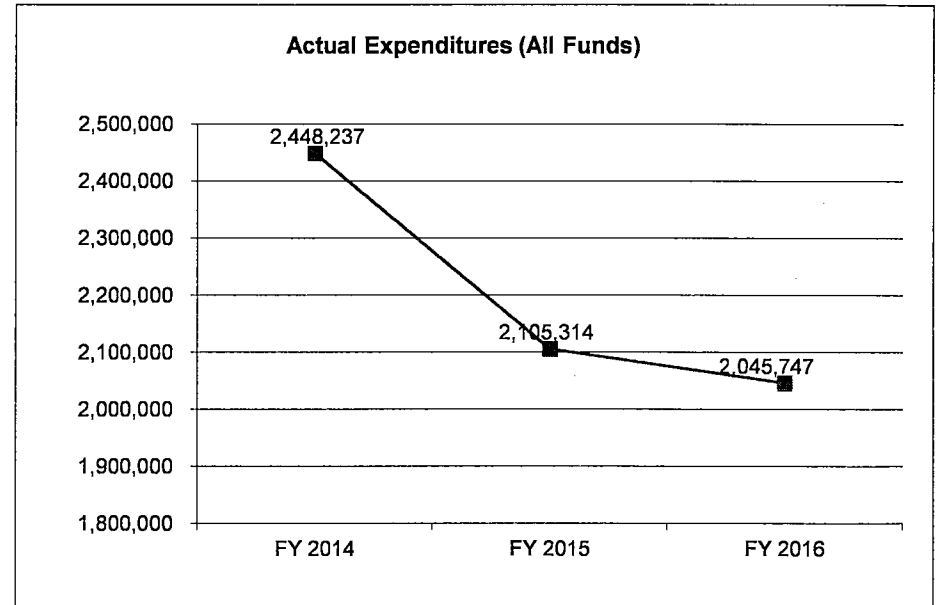
Administration  
Legal  
Original Assessment  
Local Assistance

**CORE DECISION ITEM**

<b>Department Revenue</b>	<b>Budget Unit</b>	<b>86911C</b>
<b>Division State Tax Commission</b>		
<b>Core State Tax Commission</b>	<b>HB Section</b>	<b>4.03</b>

**4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	2,514,122	2,159,997	2,169,107	2,209,072
Less Reverted (All Funds)	(65,880)	(5,443)	(55,477)	(56,484)
Less Restricted (All Funds)	0		0	0
Budget Authority (All Funds)	2,448,242	2,154,554	2,113,630	2,152,588
Actual Expenditures (All Funds)	2,448,237	2,105,314	2,045,747	N/A
Unexpended (All Funds)	5	49,240	67,883	N/A
Unexpended, by Fund:				
General Revenue	5	49,240	67,883	N/A
Federal	0	0	0	0
Other	0	0	0	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**NOTES:**

**CORE RECONCILIATION DETAIL**

**DEPARTMENT OF REVENUE**

**STATE TAX COMMISSION**

**5. CORE RECONCILIATION DETAIL**

		<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>								
		PS	40.00	2,038,297	0	0	2,038,297	
		EE	0.00	170,775	0	0	170,775	
		<b>Total</b>	<b>40.00</b>	<b>2,209,072</b>	<b>0</b>	<b>0</b>	<b>2,209,072</b>	
<b>DEPARTMENT CORE REQUEST</b>								
		PS	40.00	2,038,297	0	0	2,038,297	
		EE	0.00	170,775	0	0	170,775	
		<b>Total</b>	<b>40.00</b>	<b>2,209,072</b>	<b>0</b>	<b>0</b>	<b>2,209,072</b>	
<b>GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS</b>								
Core Reduction	1946 0083	PS	(2.00)	0	0	0		0 FY18 Core Reduction
<b>NET GOVERNOR CHANGES</b>			<b>(2.00)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>								
		PS	38.00	2,038,297	0	0	2,038,297	
		EE	0.00	170,775	0	0	170,775	
		<b>Total</b>	<b>38.00</b>	<b>2,209,072</b>	<b>0</b>	<b>0</b>	<b>2,209,072</b>	

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>STATE TAX COMMISSION</b>								
<b>CORE</b>								
ADMIN OFFICE SUPPORT ASSISTANT	63,564	2.00	70,485	2.00	70,485	2.00	70,485	2.00
SR OFC SUPPORT ASST (STENO)	32,472	1.00	32,530	1.00	32,530	1.00	32,530	1.00
RESEARCH ANAL II	38,232	1.00	45,107	1.00	45,107	1.00	45,107	1.00
EXECUTIVE I	41,172	1.00	37,406	1.00	37,406	1.00	37,406	1.00
ASSESSMENT REP I TAX COMM	37,301	1.03	0	0.00	0	0.00	0	0.00
ASSESSMENT REP II TAX COMM	145,513	3.79	246,273	6.00	246,273	6.00	246,273	5.00
APPRAISER I	36,204	1.00	0	0.00	0	0.00	0	0.00
APPRAISER II	386,558	9.94	420,104	11.00	420,104	11.00	420,104	10.00
APPRAISER III	46,932	1.00	48,305	1.00	48,305	1.00	48,305	1.00
APPRAISER SUPERVISOR	213,312	3.97	218,504	4.00	218,504	4.00	218,504	4.00
APPRAISAL SPECIALIST	116,652	2.00	121,355	2.00	121,355	2.00	121,355	2.00
TAX COMMISSION MANAGER, BAND 2	117,792	2.00	125,099	2.00	125,099	2.00	125,099	2.00
TAX COMMISSION MANAGER, BAND 3	66,264	1.00	73,296	1.00	73,296	1.00	73,296	1.00
DESIGNATED PRINCIPAL ASST DIV	613	0.01	0	0.00	0	0.00	0	0.00
CHIEF COUNSEL	66,264	1.00	72,629	1.00	72,629	1.00	72,629	1.00
HEARINGS OFFICER	0	0.00	30,111	1.00	30,111	1.00	30,111	1.00
COMMISSION MEMBER	195,470	1.83	217,515	2.00	217,515	2.00	217,515	2.00
COMMISSION CHAIRMAN	106,620	1.00	108,758	1.00	108,758	1.00	108,758	1.00
SENIOR HEARINGS OFFICER	100,496	1.91	109,765	2.00	109,765	2.00	109,765	2.00
PRINCIPAL ASST BOARD/COMMISSON	62,064	1.00	61,055	1.00	61,055	1.00	61,055	1.00
<b>TOTAL - PS</b>	<b>1,873,495</b>	<b>37.48</b>	<b>2,038,297</b>	<b>40.00</b>	<b>2,038,297</b>	<b>40.00</b>	<b>2,038,297</b>	<b>38.00</b>
TRAVEL, IN-STATE	36,168	0.00	48,438	0.00	48,438	0.00	48,438	0.00
TRAVEL, OUT-OF-STATE	1,223	0.00	2,375	0.00	2,375	0.00	2,375	0.00
SUPPLIES	43,424	0.00	56,196	0.00	56,196	0.00	56,196	0.00
PROFESSIONAL DEVELOPMENT	9,471	0.00	12,280	0.00	12,280	0.00	12,280	0.00
COMMUNICATION SERV & SUPP	8,602	0.00	13,138	0.00	13,138	0.00	13,138	0.00
PROFESSIONAL SERVICES	7,421	0.00	12,183	0.00	12,183	0.00	12,183	0.00
M&R SERVICES	14,895	0.00	16,071	0.00	16,071	0.00	16,071	0.00
MOTORIZED EQUIPMENT	40,517	0.00	736	0.00	736	0.00	736	0.00
OFFICE EQUIPMENT	6,202	0.00	7,681	0.00	7,681	0.00	7,681	0.00
OTHER EQUIPMENT	3,410	0.00	965	0.00	965	0.00	965	0.00
BUILDING LEASE PAYMENTS	0	0.00	112	0.00	112	0.00	112	0.00

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
STATE TAX COMMISSION								
CORE								
EQUIPMENT RENTALS & LEASES	0	0.00	100	0.00	100	0.00	100	0.00
MISCELLANEOUS EXPENSES	920	0.00	500	0.00	500	0.00	500	0.00
TOTAL - EE	172,253	0.00	170,775	0.00	170,775	0.00	170,775	0.00
GRAND TOTAL	\$2,045,748	37.48	\$2,209,072	40.00	\$2,209,072	40.00	\$2,209,072	38.00
GENERAL REVENUE	\$2,045,748	37.48	\$2,209,072	40.00	\$2,209,072	40.00	\$2,209,072	38.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

## PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.03

Program Name - Administration

Program is found in the following core budget(s): State Tax Commission

**1. What does this program do?**

This section provides the necessary administrative support for all employees of the State Tax Commission. More specifically, it provides budgeting, accounts payable, accounts receivable, payroll and personnel services. The three Commissioners are an integral part of the Administrative Section and they perform functions which transcend the entire organization inclusive of hearing and writing decisions, implementing statewide assessment procedures and submitting orders to guarantee compliance with statutory and constitutional requirements associated with the assessment process in the state.

**2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)**

Article X, Section 14, Constitution of Missouri, Chapter 138, RSMo

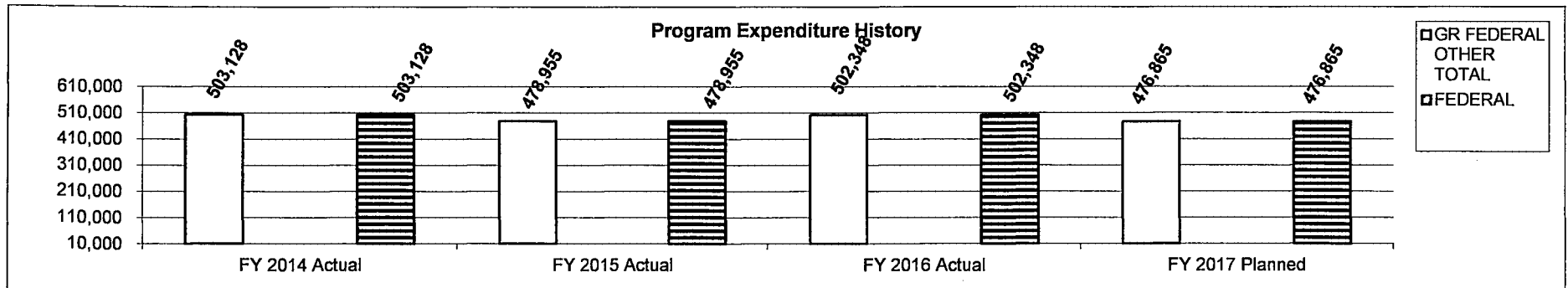
**3. Are there federal matching requirements? If yes, please explain.**

No

**4. Is this a federally mandated program? If yes, please explain.**

No

**5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.**



**6. What are the sources of the "Other " funds?**

N/A

## PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.03

Program Name - Administration

Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.

N/A

7b. Provide an efficiency measure.

N/A

7c. Provide the number of clients/individuals served, if applicable.

N/A

7d. Provide a customer satisfaction measure, if available.

N/A



## PROGRAM DESCRIPTION

**Department - Revenue/State Tax Commission**

**Program Name - Legal**

**HB Section(s):** 4.03

**Program is found in the following core budget(s):** State Tax Commission

**1. What does this program do?**

This section renders legal advice to the Commission; handles litigation involving the State Tax Commission in the courts; coordinates legal matters with the Attorney General's office; conducts hearings and issues decisions in assessment appeals before the Commission; and assists the Commission in the preparation of decisions and orders, including findings of fact and conclusions of law, in individual assessment appeals.

**2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)**

Article X, Section 14, Constitution of Missouri, Section 138.430 and 138.431, RSMo

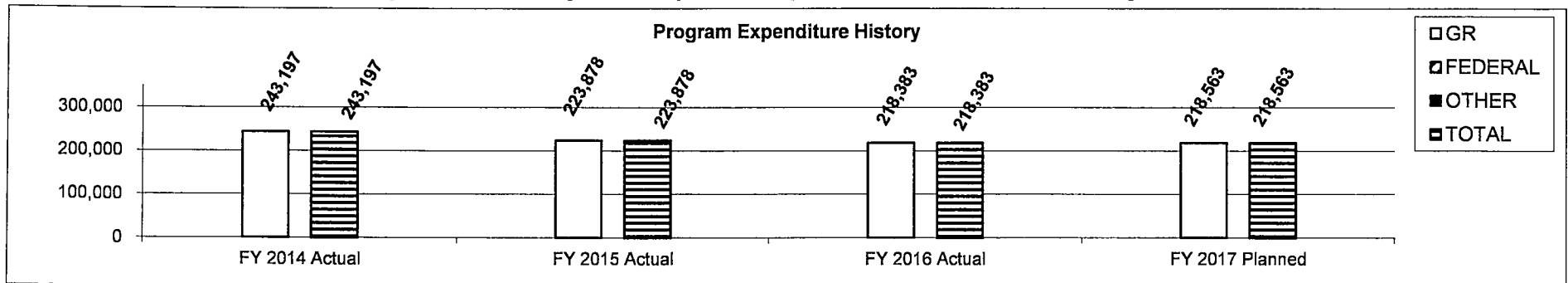
**3. Are there federal matching requirements? If yes, please explain.**

No

**4. Is this a federally mandated program? If yes, please explain.**

No

**5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.**



**6. What are the sources of the "Other " funds?**

N/A

**PROGRAM DESCRIPTION**

**Department - Revenue/State Tax Commission**

**Program Name - Legal**

**HB Section(s):** 4.03

**Program is found in the following core budget(s):** State Tax Commission

**7a. Provide an effectiveness measure.**

	FY 2012		FY 2013		FY-2014		FY-2015		FY-2016		FY-2017
	Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual	Projected	Actual	Projected
<b>Appeals</b>	5,000	6,626	1,500	1,153	5,000	6,655	1,500	1,200	9,000	9,138	1,200

**7b. Provide an efficiency measure.**

N/A

**7c. Provide the number of clients/individuals served, if applicable.**

N/A

**7d. Provide a customer satisfaction measure, if available.**

N/A

## PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.03

Program Name - Original Assessment

Program is found in the following core budget(s): State Tax Commission

**1. What does this program do?**

This section has the duty of the original assessment of the distributable property held by public utilities, railroads, freight line companies, airlines and related entities. This section performs in excess of 750 complex unitary valuation appraisals equating to \$200 billion market value of companies with a taxable nexus in this state. The appraisals conducted by this section results in excess of \$400 million in local revenues.

**2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)**

Article X, Section 14, Constitution of Missouri, Section 138.420, Section 151, 153 and 155 RSMo

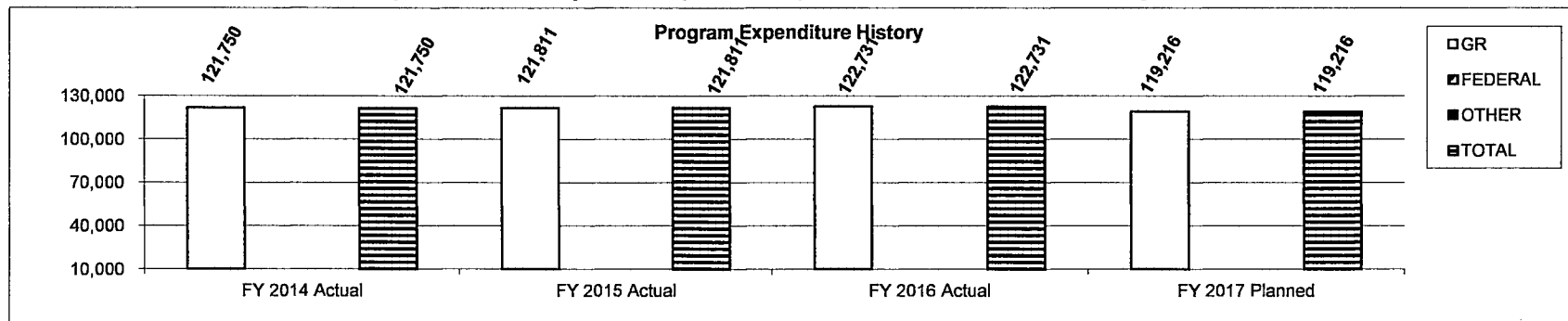
**3. Are there federal matching requirements? If yes, please explain.**

No

**4. Is this a federally mandated program? If yes, please explain.**

No

**5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.**



**6. What are the sources of the "Other " funds?**

N/A

## PROGRAM DESCRIPTION

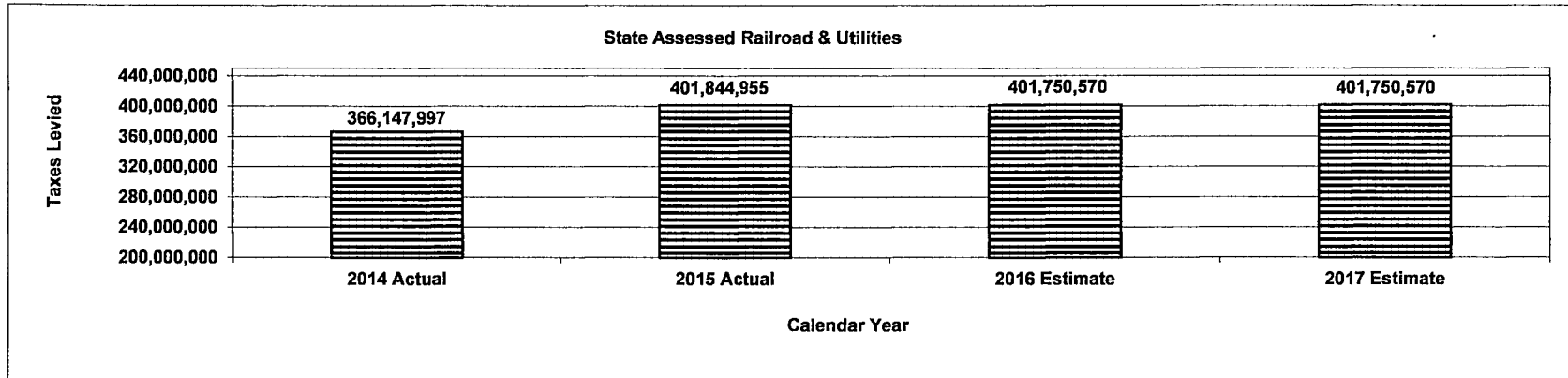
Department - Revenue/State Tax Commission

HB Section(s): 4.03

Program Name - Original Assessment

Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.



7b. Provide an efficiency measure.

7c. Provide the number of clients/individuals served, if applicable.

N/A

7d. Provide a customer satisfaction measure, if available.

N/A

## PROGRAM DESCRIPTION

Department - Revenue/State Tax Commission

HB Section(s): 4.03

Program Name - Local Assistance

Program is found in the following core budget(s): State Tax Commission

**1. What does this program do?**

This section's primary duty is to assist counties in implementing their assessment maintenance programs and to provide additional assistance in any matters pertaining to assessment practices. This section also performs studies to determine the level and quality of assessment as required by Constitutional and statutory mandates. These studies serve as the basis for inter and intra county equalization directives.

**2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)**

Article X, Section 14, Constitution of Missouri, Section 138.380, 138.390, 138.410 and 138.415, RSMo

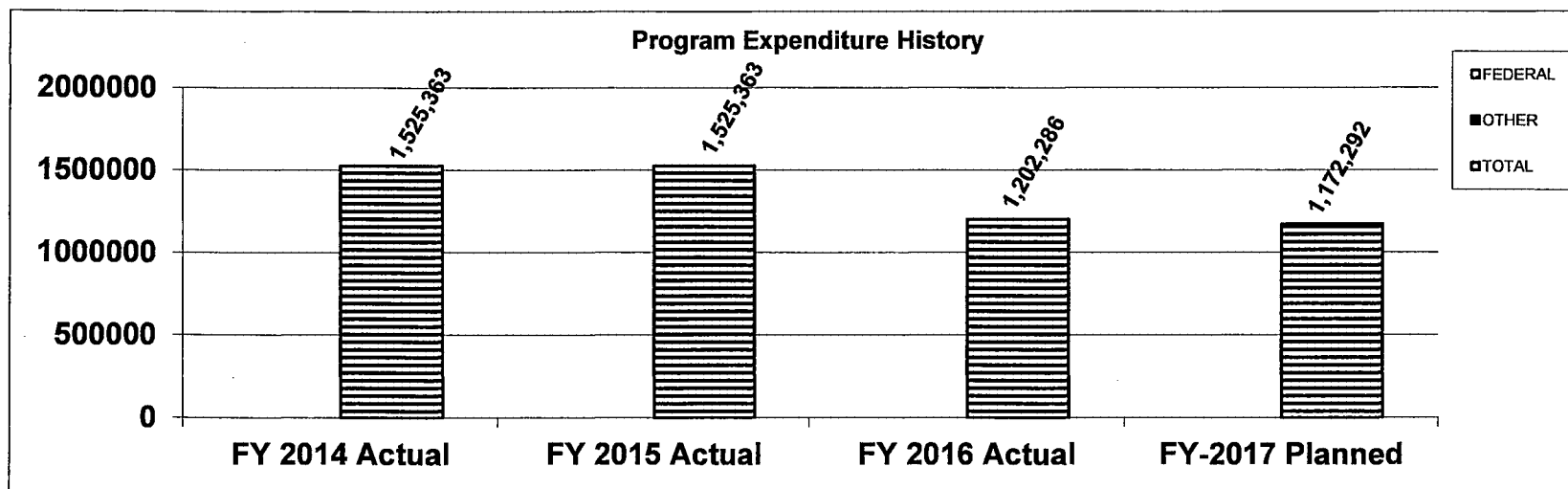
**3. Are there federal matching requirements? If yes, please explain.**

No

**4. Is this a federally mandated program? If yes, please explain.**

No

**5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.**



**6. What are the sources of the "Other " funds?**

N/A

## PROGRAM DESCRIPTION

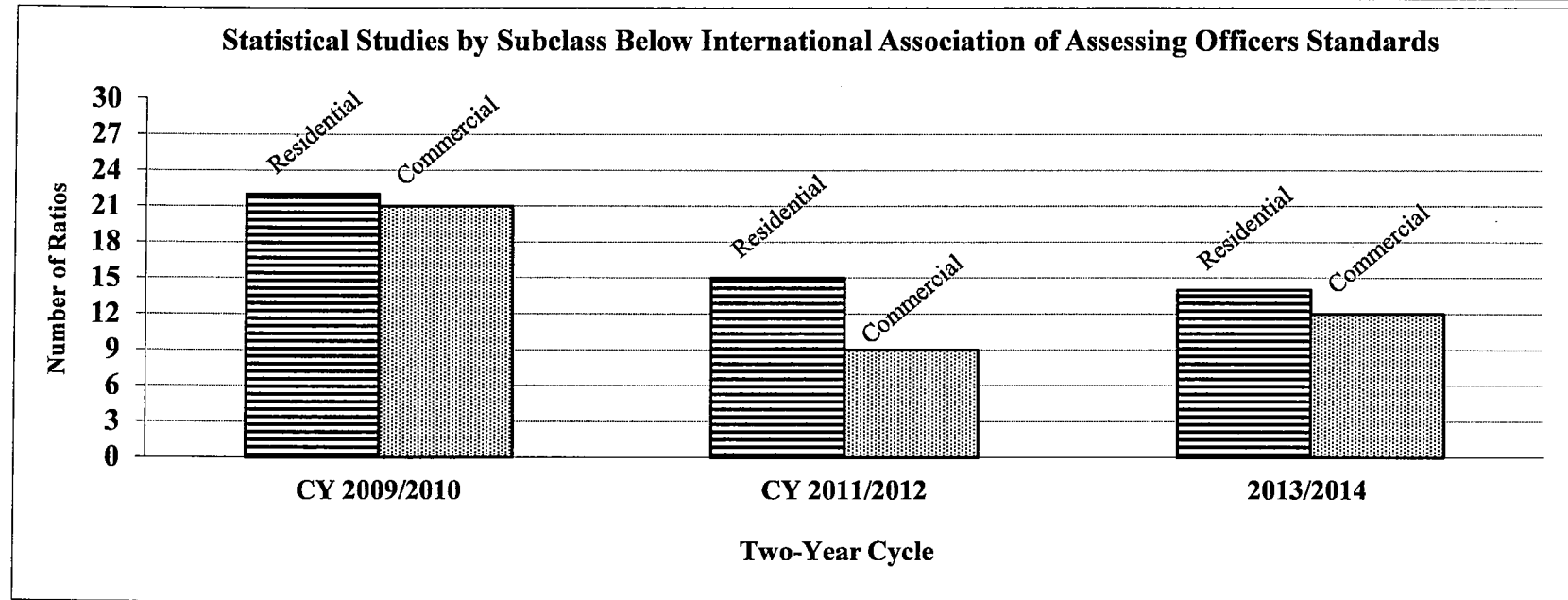
Department - Revenue/State Tax Commission

HB Section(s): 4.03

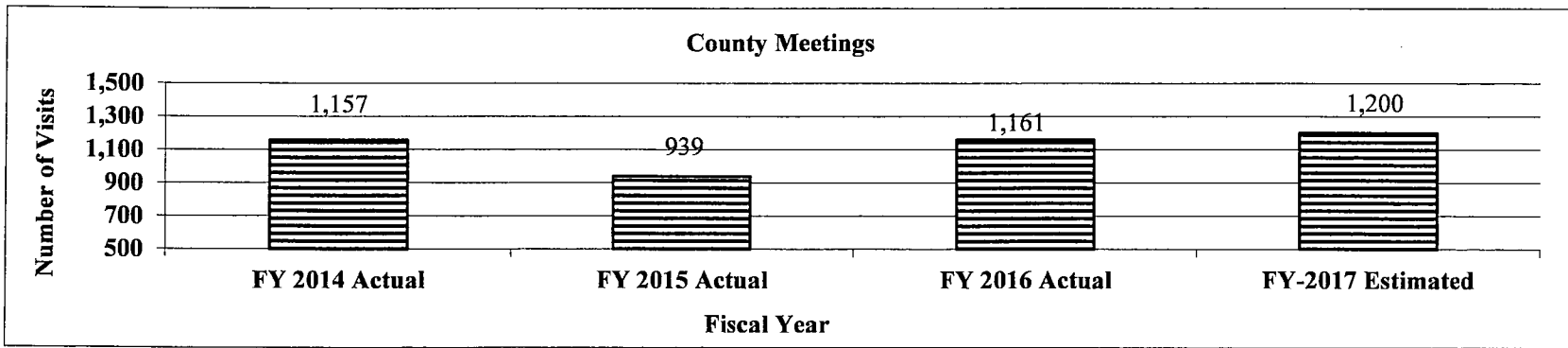
Program Name - Local Assistance

Program is found in the following core budget(s): State Tax Commission

7a. Provide an effectiveness measure.



7b. Provide an efficiency measure.



# **PROGRAM DESCRIPTION**

<b>Department - Revenue/State Tax Commission</b>		<b>HB Section(s): 4.03</b>	
<b>Program Name - Local Assistance</b>			
<b>Program is found in the following core budget(s): State Tax Commission</b>			
<b>Number of Statistical Studies By Study Type Per Two-Year Cycle</b>			
	<b>CY-2009/2010 Actual</b>	<b>CY-2011/2012 Actual</b>	<b>CY-2013/2014 Actual</b>
<b>Appraisal Studies</b>	204	204	74
<b>Sales Studies</b>	20	20	76
<b>Hybrid Studies</b>	6	6	0
<b>Total Studies</b>	<b>230</b>	<b>230</b>	<b>150</b>
<p><b>7c. Provide the number of clients/individuals served, if applicable.</b></p> <p>N/A</p> <p><b>7d. Provide a customer satisfaction measure, if available.</b></p> <p>N/A</p>			

# DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	FY 2018
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	GOV REC
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	FTE
<b>ASSESSMENT MAINTENANCE</b>									
<b>CORE</b>									
PROGRAM-SPECIFIC									
GENERAL REVENUE	10,376,873	0.00	11,531,622	0.00	11,531,622	0.00	9,956,004	0.00	0.00
TOTAL - PD	10,376,873	0.00	11,531,622	0.00	11,531,622	0.00	9,956,004	0.00	0.00
<b>TOTAL</b>	<b>10,376,873</b>	<b>0.00</b>	<b>11,531,622</b>	<b>0.00</b>	<b>11,531,622</b>	<b>0.00</b>	<b>9,956,004</b>	<b>0.00</b>	<b>0.00</b>
<b>GRAND TOTAL</b>	<b>\$10,376,873</b>	<b>0.00</b>	<b>\$11,531,622</b>	<b>0.00</b>	<b>\$11,531,622</b>	<b>0.00</b>	<b>\$9,956,004</b>	<b>0.00</b>	<b>0.00</b>

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# **CORE DECISION ITEM**

<b>Department</b>	<b>Revenue</b>	<b>Budget Unit</b>	<b>87016C</b>
<b>Division</b>	<b>State Tax Commission</b>		
<b>Core</b>	<b>Assessment Maintenance</b>	<b>HB Section</b>	<b>4.035</b>

## **1. CORE FINANCIAL SUMMARY**

FY 2018 Budget Request						FY 2018 Governor's Recommendation					
	GR	Federal	Other	Total	E		GR	Federal	Other	Total	E
PS	0	0	0	0	0	PS	0	0	0	0	0
EE	0	0	0	0	0	EE	0	0	0	0	0
PSD	11,531,622	0	0	11,531,622		PSD	9,956,004	0	0	9,956,004	
TRF	0	0	0	0	0	TRF	0	0	0	0	0
<b>Total</b>	<b>11,531,622</b>	<b>0</b>	<b>0</b>	<b>11,531,622</b>		<b>Total</b>	<b>9,956,004</b>	<b>0</b>	<b>0</b>	<b>9,956,004</b>	
 FTE	 0.00	 0.00	 0.00	 0.00		 FTE	 0.00	 0.00	 0.00	 0.00	

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds:

Other Funds:

## **2. CORE DESCRIPTION**

Section 137.750, RSMO states that the State of Missouri may provide local assessment jurisdictions with up to 60 percent of all costs associated with implementing a biennial reassessment plan. The current assessment maintenance appropriation reimburses at 50 percent of all costs associated with implementing a biennial reassessment plan. This core request in the amount of 11,531,622 will provide reimbursements to counties at just under \$3.50 per parcel based upon the 2014 parcel count of 3,299,273.

The average cost per parcel required to implement the statewide assessment program stands at \$17.98. The core request provides funding to pay for 14% of the actual cost required to assess property in the State of Missouri with the balance of 86% being borne by local government and public school districts.

Property tax revenues in 2015 were approximately \$7 billion, of which roughly \$5 billion provides funding to local public schools.

## **3. PROGRAM LISTING (list programs included in this core funding)**

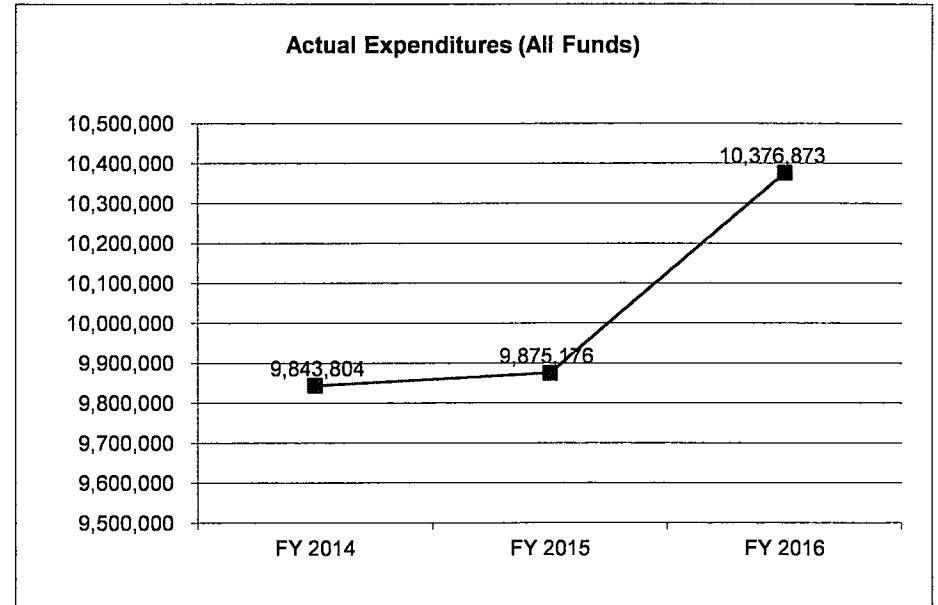
None

**CORE DECISION ITEM**

<b>Department</b>	<b>Revenue</b>	<b>Budget Unit</b>	<b>87016C</b>
<b>Division</b>	<b>State Tax Commission</b>		
<b>Core</b>	<b>Assessment Maintenance</b>	<b>HB Section</b>	<b>4.035</b>

**4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	9,843,804	9,876,876	10,376,876	11,531,622
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	9,843,804	9,876,876	10,376,876	11,531,622
Actual Expenditures (All Funds)	9,843,804	9,875,176	10,376,873	N/A
Unexpended (All Funds)	0	1,700	3	N/A
Unexpended, by Fund:				
General Revenue	0	1,700	3	0
Federal	0	0	0	0
Other	0	0	0	0



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**NOTES:**

**CORE RECONCILIATION DETAIL**

**DEPARTMENT OF REVENUE**  
**ASSESSMENT MAINTENANCE**

**5. CORE RECONCILIATION DETAIL**

		<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>TAFP AFTER VETOES</b>								
		PD	0.00	11,531,622	0	0	11,531,622	
		<b>Total</b>	<b>0.00</b>	<b>11,531,622</b>	<b>0</b>	<b>0</b>	<b>11,531,622</b>	
<b>DEPARTMENT CORE REQUEST</b>								
		PD	0.00	11,531,622	0	0	11,531,622	
		<b>Total</b>	<b>0.00</b>	<b>11,531,622</b>	<b>0</b>	<b>0</b>	<b>11,531,622</b>	
<b>GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS</b>								
Core Reduction	1511 1044	PD	0.00	(1,575,618)	0	0	(1,575,618)	FY18 Core Reduction
<b>NET GOVERNOR CHANGES</b>			<b>0.00</b>	<b>(1,575,618)</b>	<b>0</b>	<b>0</b>	<b>(1,575,618)</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>								
		PD	0.00	9,956,004	0	0	9,956,004	
		<b>Total</b>	<b>0.00</b>	<b>9,956,004</b>	<b>0</b>	<b>0</b>	<b>9,956,004</b>	

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
ASSESSMENT MAINTENANCE								
CORE								
PROGRAM DISTRIBUTIONS	10,376,873	0.00	11,531,622	0.00	11,531,622	0.00	9,956,004	0.00
TOTAL - PD	10,376,873	0.00	11,531,622	0.00	11,531,622	0.00	9,956,004	0.00
GRAND TOTAL	\$10,376,873	0.00	\$11,531,622	0.00	\$11,531,622	0.00	\$9,956,004	0.00
GENERAL REVENUE	\$10,376,873	0.00	\$11,531,622	0.00	\$11,531,622	0.00	\$9,956,004	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00

# **STATE LOTTERY COMMISSION**

## Overview

### Missouri State Lottery

*The Missouri Lottery is a revenue source for Missouri public education.*

The Lottery's mission is to help fund educational opportunities for Missouri students, support Missouri businesses, and entertain millions.

The core functions of the Lottery are to:

- Recruit and license Lottery retailers
- Create, market, and distribute Lottery products
- Collect revenues from Lottery retailers
- Pay Lottery prizes and retailer commissions
- Ensure the security and integrity of Lottery operations and games, and
- Transfer profits to the Lottery Proceeds Fund

FY 16 ticket sales exceeded \$1 billion for the sixth year in a row and were the highest in Lottery history. The amount of profit transferred to the Lottery Proceeds Fund for education was also the highest on record at \$309 million.

Over the past 31 years, the Lottery has sold nearly \$19.8 billion in product and transferred profits of more than \$5.4 billion to the state and public education.

The Missouri Lottery is diligent in being responsible stewards of the Lottery's money. During our 31-year history, the Lottery's operating percentage (administrative costs plus ticket costs as a percentage of sales) has decreased from 14 percent to less than 5 percent – one of the lowest in the country. The Lottery continues to build on its past history of developing and implementing cost-saving initiatives that will ensure the Lottery continues to improve the level of productivity and efficiency into the future.

### FLEXIBILITY REQUEST FORM

<b>BUDGET UNIT NUMBER:</b> 87212C <b>BUDGET UNIT NAME:</b> MISSOURI LOTTERY COMMISSION <b>HOUSE BILL SECTION:</b> 4.170	<b>DEPARTMENT:</b> REVENUE <b>DIVISION:</b> MISSOURI LOTTERY COMMISSION
<b>1. Provide the amount by fund of personal service flexibility and the amount by fund of expense and equipment flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed. If flexibility is being requested among divisions, provide the amount by fund of flexibility you are requesting in dollar and percentage terms and explain why the flexibility is needed.</b>	
<b>DEPARTMENT REQUEST</b>	
Fund - 0657 Lottery Enterprise Fund Personal Services - \$1,768,812 - 25%                      Expense and Equipment - \$2,211,879 - 25%                      Vendor Costs - \$6,217,869- 25% Flexibility is requested in case of market and/or industry changes that may require timely changes to business models and/or operations.	
<b>2. Estimate how much flexibility will be used for the budget year. How much flexibility was used in the Prior Year Budget and the Current Year Budget? Please specify the amount.</b>	
<b>PRIOR YEAR ACTUAL AMOUNT OF FLEXIBILITY USED</b>	<b>CURRENT YEAR ESTIMATED AMOUNT OF FLEXIBILITY THAT WILL BE USED</b>
None	Potential use estimated at \$250,000 to \$1,000,000
<b>3. Please explain how flexibility was used in the prior and/or current years.</b>	
<b>PRIOR YEAR EXPLAIN ACTUAL USE</b>	<b>CURRENT YEAR EXPLAIN PLANNED USE</b>
N/A	Flexibility is necessary due to the removal of the estimated "E" appropriation on Expense and Equipment in FY 2014 and the breakout of Vendor Costs as a separate appropriation in FY 2015. Possible needs for flexibility will continue to be monitored during the year in relation to sales, market conditions, business models and operational needs.

# DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>LOTTERY COMMISSION - OPERATING</b>									
<b>CORE</b>									
PERSONAL SERVICES									
LOTTERY ENTERPRISE	6,782,746	154.19	7,075,249	153.50	7,075,249	153.50	7,075,249	153.50	
TOTAL - PS	6,782,746	154.19	7,075,249	153.50	7,075,249	153.50	7,075,249	153.50	
EXPENSE & EQUIPMENT									
LOTTERY ENTERPRISE	52,101,292	0.00	49,712,792	0.00	49,712,792	0.00	49,712,792	0.00	
TOTAL - EE	52,101,292	0.00	49,712,792	0.00	49,712,792	0.00	49,712,792	0.00	
PROGRAM-SPECIFIC									
LOTTERY ENTERPRISE	3,483	0.00	6,200	0.00	6,200	0.00	6,200	0.00	
TOTAL - PD	3,483	0.00	6,200	0.00	6,200	0.00	6,200	0.00	
<b>TOTAL</b>	<b>58,887,521</b>	<b>154.19</b>	<b>56,794,241</b>	<b>153.50</b>	<b>56,794,241</b>	<b>153.50</b>	<b>56,794,241</b>	<b>153.50</b>	
<b>Lottery Vendor Cost-To-Continue - 1860003</b>									
EXPENSE & EQUIPMENT									
LOTTERY ENTERPRISE	0	0.00	0	0.00	2,423,405	0.00	2,423,405	0.00	
TOTAL - EE	0	0.00	0	0.00	2,423,405	0.00	2,423,405	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>2,423,405</b>	<b>0.00</b>	<b>2,423,405</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$58,887,521</b>	<b>154.19</b>	<b>\$56,794,241</b>	<b>153.50</b>	<b>\$59,217,646</b>	<b>153.50</b>	<b>\$59,217,646</b>	<b>153.50</b>	

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# CORE DECISION ITEM

<b>Department</b>	<b>REVENUE</b>	<b>Budget Unit</b>	<b>87212C</b>
<b>Division</b>	<b>MISSOURI LOTTERY COMMISSION</b>		
<b>Core -</b>	<b>OPERATING</b>	<b>HB Section</b>	<b>4.170</b>

## 1. CORE FINANCIAL SUMMARY

FY 2018 Budget Request					FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	7,075,249	7,075,249	PS	0	0	7,075,249	7,075,249
EE	0	0	49,712,792	49,712,792	EE	0	0	49,712,792	49,712,792 E
PSD	0	0	6,200	6,200	PSD	0	0	6,200	6,200
TRF	0	0	0	0	TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>56,794,241</b>	<b>56,794,241</b>	<b>Total</b>	<b>0</b>	<b>0</b>	<b>56,794,241</b>	<b>56,794,241</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>153.50</b>	<b>153.50</b>	<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>153.50</b>	<b>153.50</b>

<b>Est. Fringe</b>	0	0	1,549,122	1,549,122
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

<b>Est. Fringe</b>	0	0	1,549,122	1,549,122
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

Other Funds: Lottery Enterprise Fund (0657)

## 2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for personal services and expense and equipment to continue to fulfill the mission of helping fund educational opportunities for Missouri students, supporting Missouri businesses and entertaining millions. "E" recommendation relates to sales-related vendor costs that increase directly with sales.

## 3. PROGRAM LISTING (list programs included in this core funding)

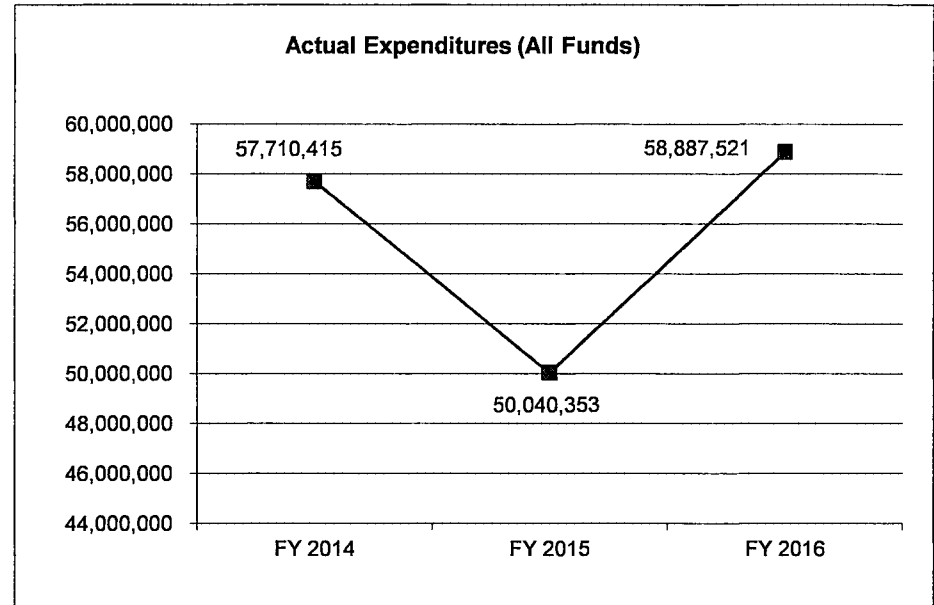
Direct and related costs to produce, manage and market approved Lottery games and tickets during the fiscal year.

**CORE DECISION ITEM**

<b>Department</b>	<b>REVENUE</b>	<b>Budget Unit</b>	<b>87212C</b>
<b>Division</b>	<b>MISSOURI LOTTERY COMMISSION</b>		
<b>Core -</b>	<b>OPERATING</b>	<b>HB Section</b>	<b>4.170</b>

**4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>
Appropriation (All Funds)	59,048,458	59,118,310	60,155,509	56,794,241
Less Reverted (All Funds)	0	0	0	N/A
Less Restricted (All Funds)	0	0	0	N/A
Budget Authority (All Funds)	59,048,458	59,118,310	60,155,509	N/A
Actual Expenditures (All Funds)	57,710,415	50,040,353	58,887,521	N/A
Unexpended (All Funds)	1,338,043	9,077,957	1,267,988	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	1,338,043	9,077,957	1,267,988	N/A



Reverted includes the statutory three-percent reserve amount (when applicable).

Restricted includes any Governor's Expenditure Restrictions which remained at the end of the fiscal year (when applicable).

**NOTES:**

An "E" appropriation was used prior to FY 14 for selected, specific sales-related costs when sales exceeded customary levels.

Supplemental budget requests were approved in the amount of \$2 million in FY 14 and \$1 million in FY 16.

**CORE RECONCILIATION DETAIL**

**DEPARTMENT OF REVENUE**  
**LOTTERY COMMISSION - OPERATIN**

**5. CORE RECONCILIATION DETAIL**

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<b>TAFP AFTER VETOES</b>							
	PS	153.50	0	0	7,075,249	7,075,249	
	EE	0.00	0	0	49,712,792	49,712,792	
	PD	0.00	0	0	6,200	6,200	
	<b>Total</b>	<b>153.50</b>	<b>0</b>	<b>0</b>	<b>56,794,241</b>	<b>56,794,241</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	PS	153.50	0	0	7,075,249	7,075,249	
	EE	0.00	0	0	49,712,792	49,712,792	
	PD	0.00	0	0	6,200	6,200	
	<b>Total</b>	<b>153.50</b>	<b>0</b>	<b>0</b>	<b>56,794,241</b>	<b>56,794,241</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	PS	153.50	0	0	7,075,249	7,075,249	
	EE	0.00	0	0	49,712,792	49,712,792	
	PD	0.00	0	0	6,200	6,200	
	<b>Total</b>	<b>153.50</b>	<b>0</b>	<b>0</b>	<b>56,794,241</b>	<b>56,794,241</b>	

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATIN								
CORE								
SR OFC SUPPORT ASST (CLERICAL)	161,424	6.18	200,813	7.00	165,170	6.00	165,170	6.00
ADMIN OFFICE SUPPORT ASSISTANT	171,787	5.37	168,371	5.00	168,371	5.00	168,371	5.00
COMPUTER OPER I	29,130	1.01	54,369	2.00	24,785	1.00	24,785	1.00
COMPUTER OPER II	30,364	1.05	0	0.00	29,584	1.00	29,584	1.00
COMPUTER OPER III	107,792	3.03	108,890	3.00	108,890	3.00	108,890	3.00
COMPUTER OPERATIONS SPV II	50,040	1.00	52,082	1.00	52,082	1.00	52,082	1.00
INFORMATION TECHNOLOGIST II	43,488	1.00	0	0.00	44,358	1.00	44,358	1.00
INFORMATION TECHNOLOGIST III	94,833	1.98	0	0.00	97,100	2.00	97,100	2.00
INFORMATION TECHNOLOGIST IV	254,754	5.23	456,931	8.00	315,473	5.00	315,473	5.00
INFORMATION TECHNOLOGY SUPV	75,948	1.00	71,003	1.00	71,003	1.00	71,003	1.00
INFORMATION TECHNOLOGY SPEC I	58,908	1.00	60,086	1.00	60,086	1.00	60,086	1.00
INFORMATION TECHNOLOGY SPEC II	207,744	3.00	188,792	3.00	188,792	3.00	188,792	3.00
STOREKEEPER II	84,721	3.01	104,474	3.00	104,474	3.00	104,474	3.00
ACCOUNTANT I	38,667	1.13	34,649	1.00	34,649	1.00	34,649	1.00
ACCOUNTANT II	88,776	2.00	88,257	2.00	88,257	2.00	88,257	2.00
CH ACCOUNTANT	55,416	1.00	57,014	1.00	57,014	1.00	57,014	1.00
ACCOUNTING SPECIALIST III	55,416	1.00	53,661	1.00	53,661	1.00	53,661	1.00
RESEARCH ANAL III	54,977	1.08	51,042	1.00	51,042	1.00	51,042	1.00
PUBLIC INFORMATION COOR	222,742	4.79	238,826	5.00	282,388	6.00	282,388	6.00
EXECUTIVE I	318,469	8.95	297,329	8.00	332,972	9.00	332,972	9.00
EXECUTIVE II	43,488	1.00	44,352	1.00	44,352	1.00	44,352	1.00
MANAGEMENT ANALYSIS SPEC II	108,134	2.41	83,989	2.00	40,427	1.00	40,427	1.00
MAINTENANCE SPV II	44,304	1.00	48,834	1.00	48,834	1.00	48,834	1.00
GRAPHIC ARTS SPEC III	43,807	1.03	39,181	1.00	39,181	1.00	39,181	1.00
LOTTERY CUSTOMER SERVICE REP	194,944	7.23	263,659	7.50	263,659	7.50	263,659	7.50
LOTTERY INSIDE SALES REP	245,508	8.00	248,822	8.00	248,822	8.00	248,822	8.00
LOTTERY SALES REPRESENTATIVE	1,491,151	40.70	1,694,476	41.00	1,614,476	41.00	1,614,476	41.00
LOTTERY INSIDE SALES SUPV	75,656	2.01	71,998	2.00	71,998	2.00	71,998	2.00
LOTTERY SALES COORDINATOR	383,868	8.00	404,426	8.00	404,426	8.00	404,426	8.00
LOTTERY SECURITY SPECIALIST	163,668	3.00	163,414	3.00	163,414	3.00	163,414	3.00
FACILITIES OPERATIONS MGR B1	58,875	1.00	58,886	1.00	58,886	1.00	58,886	1.00
FISCAL & ADMINISTRATIVE MGR B3	91,260	1.00	93,206	1.00	93,206	1.00	93,206	1.00

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>LOTTERY COMMISSION - OPERATIN</b>								
<b>CORE</b>								
HUMAN RESOURCES MGR B1	63,423	1.00	61,365	1.00	61,365	1.00	61,365	1.00
RESEARCH MANAGER B1	61,254	1.00	62,479	1.00	62,479	1.00	62,479	1.00
LOTTERY MGR B1	375,975	6.96	381,615	7.00	381,615	7.00	381,615	7.00
LOTTERY MGR B2	310,015	5.00	319,224	5.00	319,224	5.00	319,224	5.00
LOTTERY MGR B3	164,854	2.00	164,714	2.00	164,714	2.00	164,714	2.00
DIVISION DIRECTOR	183,919	2.00	191,824	2.00	191,824	2.00	191,824	2.00
DESIGNATED PRINCIPAL ASST DIV	302,311	4.00	224,344	4.00	304,344	4.00	304,344	4.00
MISCELLANEOUS PROFESSIONAL	1,760	0.04	0	0.00	0	0.00	0	0.00
SPECIAL ASST PARAPROFESSIONAL	54,113	1.00	50,745	1.00	50,745	1.00	50,745	1.00
PRINCIPAL ASST BOARD/COMMISSON	115,063	1.00	117,107	1.00	117,107	1.00	117,107	1.00
<b>TOTAL - PS</b>	<b>6,782,746</b>	<b>154.19</b>	<b>7,075,249</b>	<b>153.50</b>	<b>7,075,249</b>	<b>153.50</b>	<b>7,075,249</b>	<b>153.50</b>
TRAVEL, IN-STATE	122,314	0.00	153,400	0.00	133,400	0.00	133,400	0.00
TRAVEL, OUT-OF-STATE	52,057	0.00	42,600	0.00	62,600	0.00	62,600	0.00
SUPPLIES	704,154	0.00	833,887	0.00	733,887	0.00	733,887	0.00
PROFESSIONAL DEVELOPMENT	130,518	0.00	161,638	0.00	161,638	0.00	161,638	0.00
COMMUNICATION SERV & SUPP	356,146	0.00	413,550	0.00	413,550	0.00	413,550	0.00
PROFESSIONAL SERVICES	47,264,782	0.00	44,791,402	0.00	44,191,402	0.00	44,191,402	0.00
HOUSEKEEPING & JANITORIAL SERV	44,309	0.00	42,300	0.00	42,300	0.00	42,300	0.00
M&R SERVICES	732,941	0.00	926,600	0.00	926,600	0.00	926,600	0.00
COMPUTER EQUIPMENT	1,215,452	0.00	588,600	0.00	1,188,600	0.00	1,188,600	0.00
MOTORIZED EQUIPMENT	136,214	0.00	210,000	0.00	210,000	0.00	210,000	0.00
OFFICE EQUIPMENT	80,012	0.00	59,406	0.00	59,406	0.00	59,406	0.00
OTHER EQUIPMENT	586,657	0.00	462,173	0.00	562,173	0.00	562,173	0.00
PROPERTY & IMPROVEMENTS	128,242	0.00	500,000	0.00	500,000	0.00	500,000	0.00
BUILDING LEASE PAYMENTS	26,113	0.00	33,600	0.00	33,600	0.00	33,600	0.00
EQUIPMENT RENTALS & LEASES	70,734	0.00	63,700	0.00	63,700	0.00	63,700	0.00
MISCELLANEOUS EXPENSES	450,647	0.00	429,936	0.00	429,936	0.00	429,936	0.00
<b>TOTAL - EE</b>	<b>52,101,292</b>	<b>0.00</b>	<b>49,712,792</b>	<b>0.00</b>	<b>49,712,792</b>	<b>0.00</b>	<b>49,712,792</b>	<b>0.00</b>

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - OPERATING								
CORE								
REFUNDS	3,483	0.00	6,200	0.00	6,200	0.00	6,200	0.00
TOTAL - PD	3,483	0.00	6,200	0.00	6,200	0.00	6,200	0.00
GRAND TOTAL	\$58,887,521	154.19	\$56,794,241	153.50	\$56,794,241	153.50	\$56,794,241	153.50
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$58,887,521	154.19	\$56,794,241	153.50	\$56,794,241	153.50	\$56,794,241	153.50

## PROGRAM DESCRIPTION

<b>Department</b>	<b>REVENUE</b>	<b>HB Section(s): 4.170</b>
<b>Program Name</b>	<b>MISSOURI LOTTERY COMMISSION</b>	
<b>Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS</b>		

### 1. What does this program do?

The Missouri Lottery Commission is a revenue source for Missouri public education. Lottery operating appropriations allow the Commission to expend resources they earn through the sale of tickets to support the development, implementation, sales, delivery and administration of a full array of lottery games, for the expressed purpose of generating profits that may be appropriated by the legislature for Missouri public education.

Expenditures are from funds generated by the sale of tickets and not from the General Revenue Fund.

The core functions of the Lottery are: a) recruit and license Lottery retailers; b) create, market and distribute Lottery products; c) collect revenues from retailers; d) pay Lottery prizes and retailer commissions; e) ensure the security and integrity of Lottery operations and games and f) transfer profits to the Lottery Proceeds Fund for appropriation.

### 2. What is the authorization for this program, i.e., federal or state statute, etc.? (Include the federal program number, if applicable.)

State statutes: RSMo 313.200-313.351; Article III, Section 39(b) of the Missouri State Constitution.

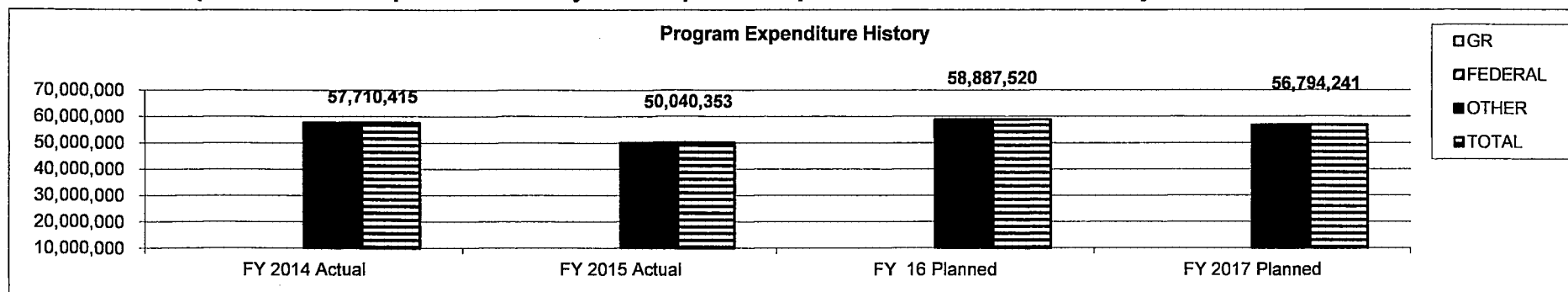
### 3. Are there federal matching requirements? If yes, please explain.

No

### 4. Is this a federally mandated program? If yes, please explain.

No

### 5. Provide actual expenditures for the prior three fiscal years and planned expenditures for the current fiscal year.



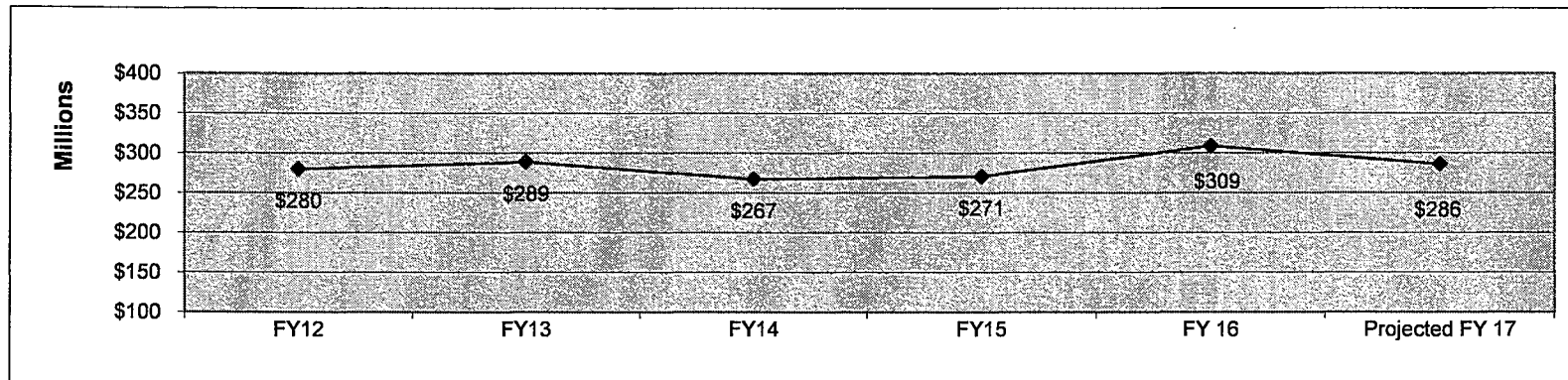
## PROGRAM DESCRIPTION

Department	REVENUE	HB Section(s): 4.170
Program Name	MISSOURI LOTTERY COMMISSION	
Program is found in the following core budget(s):	LOTTERY - OPERATING - OTHER FUNDS	

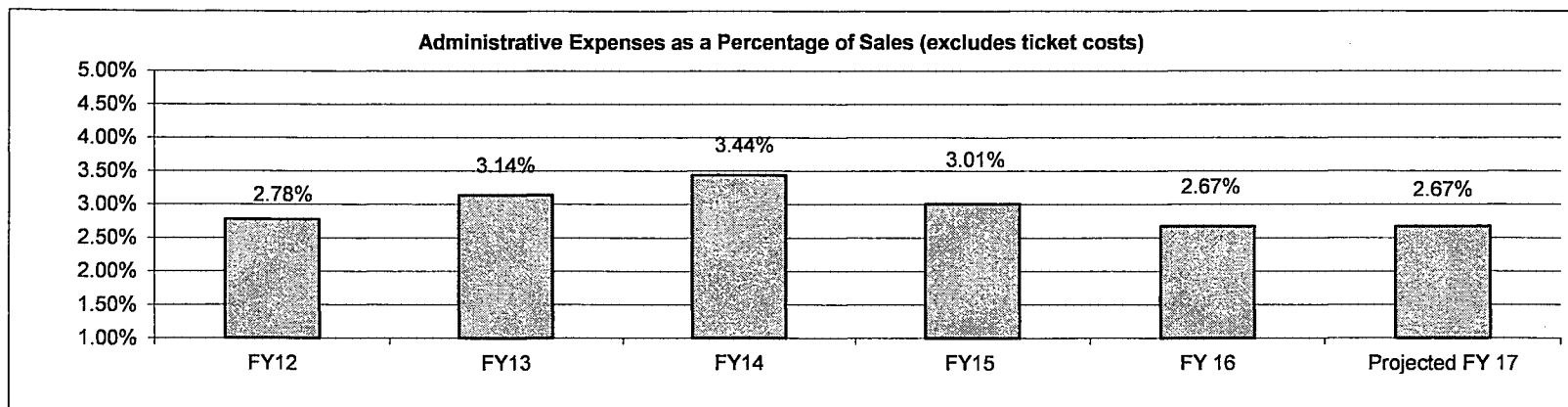
### 6. What are the sources of the "Other " funds?

Proceeds from the sale of tickets.

### 7a. Provide an effectiveness measure.



### 7b. Provide an efficiency measure.





## PROGRAM DESCRIPTION

<b>Department</b>	<b>REVENUE</b>
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**HB Section(s):** 4.170

Program Name	MISSOURI LOTTERY COMMISSION
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**Program is found in the following core budget(s): LOTTERY - OPERATING - OTHER FUNDS**

**7c. Provide the number of clients/individuals served, if applicable.**

**7d. Provide a customer satisfaction measure, if available.**

**NEW DECISION ITEM**  
**RANK:** \_\_\_\_\_ **OF** \_\_\_\_\_

<b>Department</b> REVENUE	<b>Budget Unit</b> 87212
<b>Division</b> MISSOURI LOTTERY COMMISSION	
<b>DI Name</b> VENDOR COST-TO-CONTINUE <b>DI#</b> 1860003	<b>HB Section</b> 4.170

**1. AMOUNT OF REQUEST**

	FY 2018 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	2,423,405	2,423,405
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>2,423,405</b>	<b>2,423,405</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: Lottery Enterprise Fund (0657)

	FY 2018 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	2,423,405	2,423,405 E
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>2,423,405</b>	<b>2,423,405</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: Lottery Enterprise Fund (0657)

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

**3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.**

Placeholder for increased sales-related vendor payment costs. Placeholder is necessary due to removal of estimated "E" appropriation on Expense and Equipment in FY 2014 and breakout of vendor costs as a separate appropriation in FY 2015 with no flexibility. Actual sales-related vendor payments in FY 16 were \$28,371,477. Placeholder is based on projected FY 18 sales-related payments to vendors of \$27,294,882. Core Vendor Payment Appropriation is \$24,871,477. Additional needed: \$27,294,882 - \$24,871,477 = \$2,423,405.

**NEW DECISION ITEM**  
**RANK: \_\_\_\_\_ OF \_\_\_\_\_**

<b>Department</b> REVENUE	<b>Budget Unit</b> 87212
<b>Division</b> MISSOURI LOTTERY COMMISSION	
<b>DI Name</b> VENDOR COST-TO-CONTINUE	<b>HB Section</b> 4.170
<b>DI#</b> 1860003	

**4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)**

Actual sales-related vendor payments in FY 16 were \$28,371,477. Placeholder is based on projected FY 18 sales-related payments to vendors of \$27,294,882. Core Vendor Payment Appropriation is \$24,871,477. Additional needed: \$27,294,882 - \$24,871,477 = \$2,423,405.

**5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.**

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
<b>Total PS</b>	0	0.0	0	0.0	0	0.0	0	0.0	0
400 - Professional Services					2,423,405		2,423,405		
<b>Total EE</b>	0		0		2,423,405		2,423,405		0
Program Distributions							0		
<b>Total PSD</b>	0		0		0		0		0
Transfers									
<b>Total TRF</b>	0		0		0		0		0
<b>Grand Total</b>	0	0.0	0	0.0	2,423,405	0.0	2,423,405	0.0	0

NEW DECISION ITEM  
RANK: \_\_\_\_\_ OF \_\_\_\_\_

Department REVENUE				Budget Unit		87212			
Division MISSOURI LOTTERY COMMISSION									
DI Name VENDOR COST-TO-CONTINUE		DI#1860003		HB Section		4.170			
		Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec
		GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL
Budget Object Class/Job Class		DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE
								0	0.0
								0	0.0
Total PS		0	0.0	0	0.0	0	0.0	0	0.0
								0	
								0	
								0	
400 - Professional Services						2,423,405		2,423,405	
Total EE		0		0		2,423,405		2,423,405	0
Program Distributions								0	
Total PSD		0		0		0		0	0
Transfers									
Total TRF		0		0		0		0	0
Grand Total		0	0.0	0	0.0	2,423,405	0.0	2,423,405	0.0

NEW DECISION ITEM  
RANK: \_\_\_\_\_ OF \_\_\_\_\_

Department	REVENUE	Budget Unit	87212
Division	MISSOURI LOTTERY COMMISSION		
DI Name	VENDOR COST-TO-CONTINUE	HB Section	4.170
	DI#1860003		

**6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)**

**6a. Provide an effectiveness measure.**

Increase in transfers to the Lottery Proceeds Fund for public education.

**6b. Provide an efficiency measure.**

The Lottery's administrative costs are less than 5%, one of the lowest in the industry.

**6c. Provide the number of clients/individuals served, if applicable.**

5,000 retailers across the state.

**6d. Provide a customer satisfaction measure, if available.**

Increases in ticket sales reflect player satisfaction.

**7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:**

Continue the strategic planning process.  
Monitor divisional operational plans.  
Monitor sales force sales goals and retailer sales goals.  
Implement creative player and retailer promotions.  
Effective and efficient use of advertising dollars.

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>LOTTERY COMMISSION - OPERATIN</b>								
<b>Lottery Vendor Cost-To-Continu - 1860003</b>								
PROFESSIONAL SERVICES	0	0.00	0	0.00	2,423,405	0.00	2,423,405	0.00
TOTAL - EE	0	0.00	0	0.00	2,423,405	0.00	2,423,405	0.00
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$2,423,405</b>	<b>0.00</b>	<b>\$2,423,405</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$2,423,405	0.00	\$2,423,405	0.00

## DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>LOTTERY COMMISSION - PRIZES</b>									
<b>CORE</b>									
EXPENSE & EQUIPMENT									
LOTTERY ENTERPRISE	174,075,218	0.00	12,750,000	0.00	153,000,000	0.00	0	0.00	
STATE LOTTERY	0	0.00	140,250,000	0.00	0	0.00	153,000,000	0.00	
TOTAL - EE	174,075,218	0.00	153,000,000	0.00	153,000,000	0.00	153,000,000	0.00	
<b>TOTAL</b>	<b>174,075,218</b>	<b>0.00</b>	<b>153,000,000</b>	<b>0.00</b>	<b>153,000,000</b>	<b>0.00</b>	<b>153,000,000</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$174,075,218</b>	<b>0.00</b>	<b>\$153,000,000</b>	<b>0.00</b>	<b>\$153,000,000</b>	<b>0.00</b>	<b>\$153,000,000</b>	<b>0.00</b>	

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# CORE DECISION ITEM

Department	REVENUE	Budget Unit	87213C
Division	MISSOURI LOTTERY COMMISSION		
Core -	PRIZES	HB Section	4.175

## 1. CORE FINANCIAL SUMMARY

FY 2018 Budget Request					FY 2018 Governor's Recommendation				
	GR	Federal	Other	Total		GR	Federal	Other	Total
PS	0	0	0	0	PS	0	0	0	0
EE	0	0	153,000,000	153,000,000 E	EE	0	0	153,000,000	153,000,000 E
PSD	0	0	0	0	PSD	0	0	0	0
TRF	0	0	0	0	TRF	0	0	0	0
Total	0	0	153,000,000	153,000,000	Total	0	0	153,000,000	153,000,000
FTE	0.00	0.00	0.00	0.00	FTE	0.00	0.00	0.00	0.00

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

Est. Fringe	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Lottery Fund (0682)

## 2. CORE DESCRIPTION

The Missouri Lottery requests continued core funding for prize payouts associated with the Lottery's Scratchers and Draw Games. Prize structures of games are established to maximize sales and profits for Missouri public education. The Lottery will continue to inform the public of the prize structure of each game.

As this is a sales-related appropriation request, an "E" appropriation for prizes is requested so that the Lottery can continue to pay prizes if sales exceed customary levels.

## 3. PROGRAM LISTING (list programs included in this core funding)

Prizes related to the games offered by the Missouri Lottery.

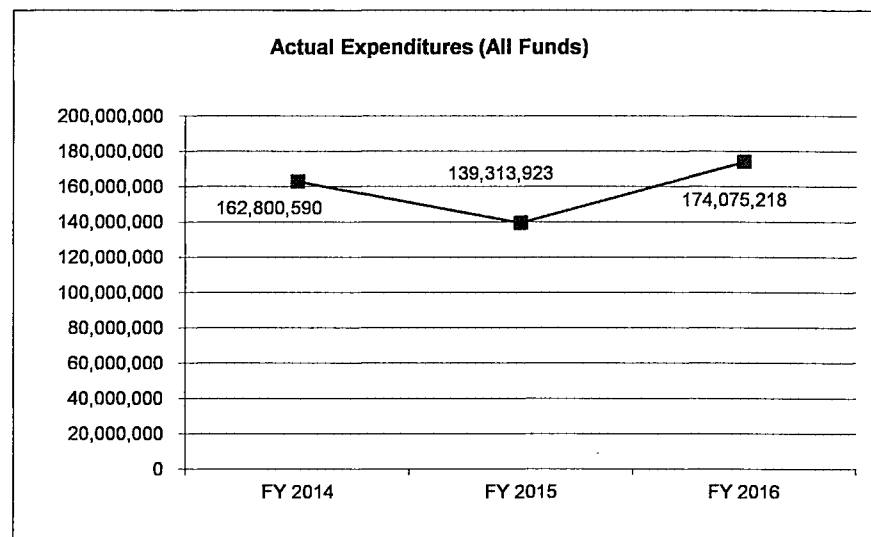


**CORE DECISION ITEM**

<b>Department</b>	<b>REVENUE</b>	<b>Budget Unit</b>	<b>87213C</b>
<b>Division</b>	<b>MISSOURI LOTTERY COMMISSION</b>		
<b>Core -</b>	<b>PRIZES</b>	<b>HB Section</b>	<b>4.175</b>

**4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr</b>	
Appropriation (All Funds)	102,000,000	153,000,000	153,000,000	153,000,000	E
Less Reverted (All Funds)	0	0	0	N/A	
Less Restricted (All Funds)	0	0	0	N/A	
Budget Authority (All Funds)	102,000,000	153,000,000	153,000,000	N/A	E
Actual Expenditures (All Funds)	162,800,590	139,313,923	174,075,218	N/A	
Unexpended (All Funds)	(60,800,590)	13,686,077	(21,075,218)	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	N/A	
Federal	0	0	0	N/A	
Other	(60,800,590)	13,686,077	(21,075,218)	N/A	



Reverted includes Governor's standard 3 percent reserve (when applicable).  
 Restricted includes any extraordinary expenditure restrictions (when applicable).

**NOTES:**

An "E" appropriation is used when the actual prize payments exceed projections due to sales in excess of customary levels.  
 The "E" appropriation was exercised to increase the appropriation by an additional \$60,800,590 in FY 14 and \$21,075,218 in FY 16.

**CORE RECONCILIATION DETAIL**

**MO LOTTERY COMMISSION**  
**LOTTERY COMMISSION - PRIZES**

**5. CORE RECONCILIATION DETAIL**

		Budget Class	FTE	GR	Federal	Other	Total	Explanation
<b>TAFP AFTER VETOES</b>								
		EE	0.00	0	0	153,000,000	153,000,000	
		<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>153,000,000</b>	<b>153,000,000</b>	
<b>DEPARTMENT CORE ADJUSTMENTS</b>								
Core Reallocation	1125 6215	EE	0.00	0	0	140,250,000	140,250,000	Zero out the department core reallocation
Core Reallocation	1125 2594	EE	0.00	0	0	(140,250,000)	(140,250,000)	Zero out the department core reallocation
<b>NET DEPARTMENT CHANGES</b>			<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>DEPARTMENT CORE REQUEST</b>								
		EE	0.00	0	0	153,000,000	153,000,000	
		<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>153,000,000</b>	<b>153,000,000</b>	
<b>GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS</b>								
Core Reallocation	1125 2594	EE	0.00	0	0	140,250,000	140,250,000	Zero out the department core reallocation
Core Reallocation	1125 6215	EE	0.00	0	0	(140,250,000)	(140,250,000)	Zero out the department core reallocation
Core Reallocation	1998 2594	EE	0.00	0	0	12,750,000	12,750,000	Reallocate all Prize Payments to the New Lottery Fund
Core Reallocation	1998 6215	EE	0.00	0	0	(12,750,000)	(12,750,000)	Reallocate all Prize Payments to the New Lottery Fund
<b>NET GOVERNOR CHANGES</b>			<b>0.00</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	

CORE RECONCILIATION DETAIL

MO LOTTERY COMMISSION  
LOTTERY COMMISSION - PRIZES

5. CORE RECONCILIATION DETAIL

	Budget Class	FTE	GR	Federal	Other	Total	Explanation
GOVERNOR'S RECOMMENDED CORE							
	EE	0.00	0	0	153,000,000	153,000,000	
	Total	0.00	0	0	153,000,000	153,000,000	

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION - PRIZES								
CORE								
MISCELLANEOUS EXPENSES	174,075,218	0.00	153,000,000	0.00	153,000,000	0.00	153,000,000	0.00
TOTAL - EE	174,075,218	0.00	153,000,000	0.00	153,000,000	0.00	153,000,000	0.00
GRAND TOTAL	\$174,075,218	0.00	\$153,000,000	0.00	\$153,000,000	0.00	\$153,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$174,075,218	0.00	\$153,000,000	0.00	\$153,000,000	0.00	\$153,000,000	0.00

# DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>LOTTERY FUND TRANSFER</b>									
<b>CORE</b>									
FUND TRANSFERS									
STATE LOTTERY	0	0.00	56,794,241	0.00	56,794,241	0.00	56,794,241	0.00	
TOTAL - TRF	0	0.00	56,794,241	0.00	56,794,241	0.00	56,794,241	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>56,794,241</b>	<b>0.00</b>	<b>56,794,241</b>	<b>0.00</b>	<b>56,794,241</b>	<b>0.00</b>	
<b>Lottery Transfer Expenses - 1860007</b>									
FUND TRANSFERS									
STATE LOTTERY	0	0.00	0	0.00	0	0.00	6,486,927	0.00	
TOTAL - TRF	0	0.00	0	0.00	0	0.00	6,486,927	0.00	
<b>TOTAL</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>0</b>	<b>0.00</b>	<b>6,486,927</b>	<b>0.00</b>	
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$56,794,241</b>	<b>0.00</b>	<b>\$56,794,241</b>	<b>0.00</b>	<b>\$63,281,168</b>	<b>0.00</b>	

**CORE DECISION ITEM**

<b>Department</b>	<b>REVENUE</b>	<b>Budget Unit</b>	<b>87215C</b>
<b>Division</b>	<b>MISSOURI LOTTERY COMMISSION</b>		
<b>Core -</b>	<b>TRANSFER TO LOTTERY ENTERPRISE FUND</b>	<b>HB Section</b>	<b>4.176</b>

**1. CORE FINANCIAL SUMMARY**

	FY 2018 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	56,794,241	56,794,241
<b>Total</b>	<b>0</b>	<b>0</b>	<b>56,794,241</b>	<b>56,794,241</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: State Lottery Fund (0682)

	FY 2018 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	56,794,241	56,794,241
<b>Total</b>	<b>0</b>	<b>0</b>	<b>56,794,241</b>	<b>56,794,241</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: State Lottery Fund (0682)

**2. CORE DESCRIPTION**

This is a new transfer beginning in FY 2017. This core represents the transfer to the Lottery Enterprise Fund (Fund 0657) from the newly created State Lottery Fund (Fund 0682) to fund Lottery operations. The Lottery Enterprise Fund (0657) was created in reference to the State Lottery Fund referenced in Section 39b of the Missouri Constitution. The State Lottery Fund (0682) is duplicative and not necessary. This transfer to the Lottery Enterprise Fund will not be necessary if language creating the State Lottery Fund is deleted from HB Section 4.170; however, it is being requested in FY 18 to ensure any balance in the State Lottery Fund (0682) at the end of FY 17 can be transferred to the Lottery Enterprise Fund (0657).

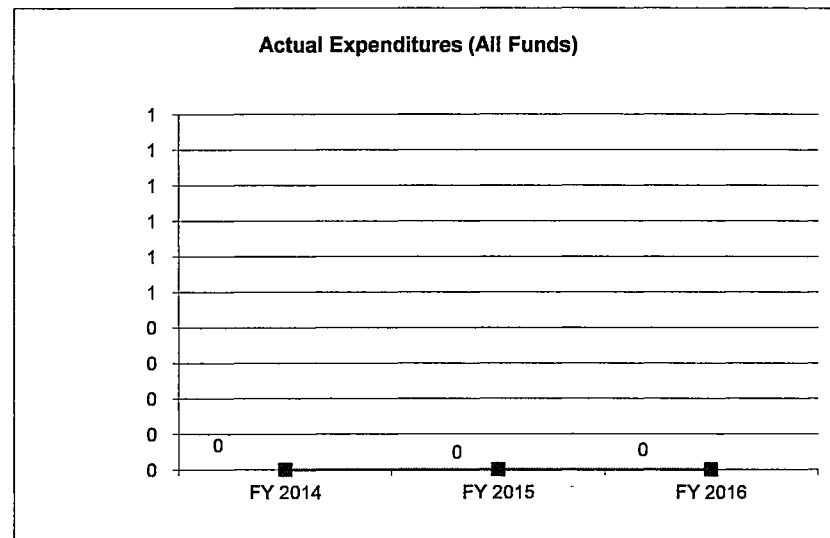
**3. PROGRAM LISTING (list programs included in this core funding)**

**CORE DECISION ITEM**

Department	REVENUE	Budget Unit	87215C
Division	MISSOURI LOTTERY COMMISSION		
Core -	TRANSFER TO LOTTERY ENTERPRISE FUND	HB Section	4.176

**4. FINANCIAL HISTORY**

	FY 2014 Actual	FY 2015 Actual	FY 2016 Actual	FY 2017 Current Yr.
Appropriation (All Funds)	0	0	0	56,794,241
Less Reverted (All Funds)	0	0	0	0
Less Restricted (All Funds)	0	0	0	0
Budget Authority (All Funds)	0	0	0	56,794,241
Actual Expenditures (All Funds)	0	0	0	N/A
Unexpended (All Funds)	0	0	0	N/A
Unexpended, by Fund:				
General Revenue	0	0	0	N/A
Federal	0	0	0	N/A
Other	0	0	0	N/A



Reverted includes Governor's standard 3 percent reserve (when applicable).  
 Restricted includes any extraordinary expenditure restrictions (when applicable).

**NOTES:**

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**CORE RECONCILIATION DETAIL**

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**MO LOTTERY COMMISSION****LOTTERY FUND TRANSFER**

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**5. CORE RECONCILIATION DETAIL**

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	Budget Class	FTE	GR	Federal	Other	Total	Explanation
<b>TAFP AFTER VETOES</b>							
	TRF	0.00	0	0	56,794,241	56,794,241	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>56,794,241</b>	<b>56,794,241</b>	
<b>DEPARTMENT CORE REQUEST</b>							
	TRF	0.00	0	0	56,794,241	56,794,241	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>56,794,241</b>	<b>56,794,241</b>	
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	TRF	0.00	0	0	56,794,241	56,794,241	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>56,794,241</b>	<b>56,794,241</b>	



# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY FUND TRANSFER								
CORE								
TRANSFERS OUT	0	0.00	56,794,241	0.00	56,794,241	0.00	56,794,241	0.00
TOTAL - TRF	0	0.00	56,794,241	0.00	56,794,241	0.00	56,794,241	0.00
GRAND TOTAL	\$0	0.00	\$56,794,241	0.00	\$56,794,241	0.00	\$56,794,241	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$56,794,241	0.00	\$56,794,241	0.00	\$56,794,241	0.00

**NEW DECISION ITEM**  
**RANK:** \_\_\_\_\_ **OF** \_\_\_\_\_

<b>Department</b> REVENUE	<b>Budget Unit</b> 87212
<b>Division</b> MISSOURI LOTTERY COMMISSION	
<b>DI Name</b> Transfer to Lottery Enterprise Fund Incr 1860007	<b>HB Section</b> 4.170

**1. AMOUNT OF REQUEST**

	FY 2018 Budget Request			
	GR	Federal	Other	Total
<b>PS</b>	0	0	0	0
<b>EE</b>	0	0	0	0
<b>PSD</b>	0	0	0	0
<b>TRF</b>	0	0	0	0
<b>Total</b>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>

**FTE** 0.00 0.00 0.00 0.00

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds:

	FY 2018 Governor's Recommendation			
	GR	Federal	Other	Total
<b>PS</b>	0	0	0	0
<b>EE</b>	0	0	0	0
<b>PSD</b>	0	0	0	0
<b>TRF</b>	0	0	6,486,927	6,486,927
<b>Total</b>	<u>0</u>	<u>0</u>	<u>6,486,927</u>	<u>6,486,927</u>

**FTE** 0.00 0.00 0.00 0.00

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: State Lottery Fund (0682)

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

**3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.**

The transfer to the Lottery Enterprise Fund is a new transfer beginning in FY 2017. The core appropriation represents the transfer to the Lottery Enterprise Fund (Fund 0657) from the new State Lottery Fund (Fund 0682) to fund Lottery operations. The State Lottery Fund (0682) was created in FY 2016 in section 4.170 of HB 2004 to receive all monies received by the Lottery from ticket sales and all other sources. When the core transfer to the Lottery Enterprise Fund was set up, only spending by the Lottery was taken into account. This new decision item increases the transfer to the Lottery Enterprise Fund to include operating costs paid by other agencies from the Lottery Enterprise Fund, including employee benefits, leasing, state-owned building costs, and capital improvements in Office of Administration's budget bill, and personal services and leasing from the Attorney General's budget bill. In addition, this increase also takes into account Lottery's FY 18 new decision item budget requests to be paid from the Lottery Enterprise Fund.

**NEW DECISION ITEM**  
**RANK:** \_\_\_\_\_ **OF** \_\_\_\_\_

<b>Department</b> REVENUE	<b>Budget Unit</b> 87212
<b>Division</b> MISSOURI LOTTERY COMMISSION	
<b>DI Name</b> Transfer to Lottery Enterprise Fund Incr 1860007	<b>HB Section</b> 4.170

**4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)**

OA Appropriations from Lottery Enterprise Fund:  
 Employee Benefits \$3,533,013  
 Leasing 351,649  
 Lottery-owned 120,775

Attorney General Appropriations from Lottery Enterprise Fund:  
 Personal Services \$58,085

Lottery FY 18 New Decision Item Requests:  
 Vendor Cost-to-Continue \$2,423,405

**5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.**

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
<b>Total PS</b>	0	0.0	0	0.0	0	0.0	0	0.0	0
							0		
<b>Total EE</b>	0		0		0		0		0
Program Distributions							0		
<b>Total PSD</b>	0		0		0		0		0
Transfers									
<b>Total TRF</b>	0		0		0		0		0
<b>Grand Total</b>	0	0.0	0	0.0	0	0.0	0	0.0	0

NEW DECISION ITEM  
RANK: \_\_\_\_\_ OF \_\_\_\_\_

Department REVENUE				Budget Unit		87212			
Division MISSOURI LOTTERY COMMISSION									
DI Name		Transfer to Lottery Enterprise Fund Incr		1860007		HB Section		4.170	
		Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec	Gov Rec
		GR	GR	FED	FED	OTHER	OTHER	TOTAL	TOTAL
		DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE	DOLLARS	FTE
Budget Object Class/Job Class									
								0	0.0
								0	0.0
Total PS		0	0.0	0	0.0	0	0.0	0	0.0
								0	
								0	
								0	
								0	
Total EE		0		0		0		0	0
Program Distributions								0	
Total PSD		0		0		0		0	0
Transfers						6,486,927		6,486,927	
Total TRF		0		0		6,486,927		6,486,927	0
Grand Total		0	0.0	0	0.0	6,486,927	0.0	6,486,927	0.0

NEW DECISION ITEM  
RANK: \_\_\_\_\_ OF \_\_\_\_\_

Department	REVENUE	Budget Unit	87212
Division	MISSOURI LOTTERY COMMISSION		
DI Name	Transfer to Lottery Enterprise Fund Incr	HB Section	4.170
	1860007		

**6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)**

**6a. Provide an effectiveness measure.**

Increase in transfers to the Lottery Proceeds Fund for public education.

**6b. Provide an efficiency measure.**

The Lottery's administrative costs are less than 5%, one of the lowest in the industry.

**6c. Provide the number of clients/individuals served, if applicable.**

5,000 retailers across the state.

**6d. Provide a customer satisfaction measure, if available.**

Increases in ticket sales reflect player satisfaction.

**7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:**

Continue the strategic planning process.  
Monitor divisional operational plans.  
Monitor sales force sales goals and retailer sales goals.  
Implement creative player and retailer promotions.  
Effective and efficient use of advertising dollars.

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
<b>LOTTERY FUND TRANSFER</b>								
<b>Lottery Transfer Expenses - 1860007</b>								
TRANSFERS OUT	0	0.00	0	0.00	0	0.00	6,486,927	0.00
TOTAL - TRF	0	0.00	0	0.00	0	0.00	6,486,927	0.00
<b>GRAND TOTAL</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$0</b>	<b>0.00</b>	<b>\$6,486,927</b>	<b>0.00</b>
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$6,486,927	0.00

# DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>LOTTERY ENTERPRISE TRANSFER</b>									
Lottery Enterpr to State Lotte - 1860008									
FUND TRANSFERS									
LOTTERY ENTERPRISE	0	0.00	0	0.00	0	0.00	1,000,000	0.00	
TOTAL - TRF	0	0.00	0	0.00	0	0.00	1,000,000	0.00	
TOTAL	0	0.00	0	0.00	0	0.00	1,000,000	0.00	
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$1,000,000	0.00	

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**NEW DECISION ITEM**  
**RANK:** \_\_\_\_\_ **OF** \_\_\_\_\_

<b>Department</b> REVENUE	<b>Budget Unit</b> 87212
<b>Division</b> MISSOURI LOTTERY COMMISSION	
<b>DI Name</b> Transfer to State Lottery Fund Incr <b>DI#</b> 1860008	<b>HB Section</b> 4.170

**1. AMOUNT OF REQUEST**

	FY 2018 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	0	0
<b>Total</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds:

	FY 2018 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	1,000,000	1,000,000 E
<b>Total</b>	<b>0</b>	<b>0</b>	<b>1,000,000</b>	<b>1,000,000</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Est. Fringe</b>	0	0	0	0
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*Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.*

Other Funds: Lottery Enterprise Fund (0657)

**2. THIS REQUEST CAN BE CATEGORIZED AS:**

<input type="checkbox"/> New Legislation	<input type="checkbox"/> New Program	<input type="checkbox"/> Fund Switch
<input type="checkbox"/> Federal Mandate	<input type="checkbox"/> Program Expansion	<input checked="" type="checkbox"/> Cost to Continue
<input type="checkbox"/> GR Pick-Up	<input type="checkbox"/> Space Request	<input type="checkbox"/> Equipment Replacement
<input type="checkbox"/> Pay Plan	<input type="checkbox"/> Other: _____	

**3. WHY IS THIS FUNDING NEEDED? PROVIDE AN EXPLANATION FOR ITEMS CHECKED IN #2. INCLUDE THE FEDERAL OR STATE STATUTORY OR CONSTITUTIONAL AUTHORIZATION FOR THIS PROGRAM.**

The new State Lottery Fund (0682) was created in FY 2016 in section 4.170 of HB 2004 to receive all monies received by the Lottery from ticket sales and all other sources, and to pay prizes and make transfers to the Lottery Proceeds Fund for education and to the Lottery Enterprise Fund to fund operations. This transfer is requested in order to return funding from the Lottery Enterprise Fund to the new State Lottery Fund if the need arises.



NEW DECISION ITEM  
RANK: \_\_\_\_\_ OF \_\_\_\_\_

Department <b>REVENUE</b>	Budget Unit <b>87212</b>
Division <b>MISSOURI LOTTERY COMMISSION</b>	
DI Name <b>Transfer to State Lottery Fund Incr</b>	HB Section <b>4.170</b>
<b>DI#1860008</b>	

**4. DESCRIBE THE DETAILED ASSUMPTIONS USED TO DERIVE THE SPECIFIC REQUESTED AMOUNT. (How did you determine that the requested number of FTE were appropriate? From what source or standard did you derive the requested levels of funding? Were alternatives such as outsourcing or automation considered? If based on new legislation, does request tie to TAFP fiscal note? If not, explain why. Detail which portions of the request are one-times and how those amounts were calculated.)**

**5. BREAK DOWN THE REQUEST BY BUDGET OBJECT CLASS, JOB CLASS, AND FUND SOURCE. IDENTIFY ONE-TIME COSTS.**

Budget Object Class/Job Class	Dept Req GR DOLLARS	Dept Req GR FTE	Dept Req FED DOLLARS	Dept Req FED FTE	Dept Req OTHER DOLLARS	Dept Req OTHER FTE	Dept Req TOTAL DOLLARS	Dept Req TOTAL FTE	Dept Req One-Time DOLLARS
							0	0.0	
							0	0.0	
<b>Total PS</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>
<b>Total EE</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
Program Distributions							0		
<b>Total PSD</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
Transfers							0		
<b>Total TRF</b>	<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>		<b>0</b>
<b>Grand Total</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>	<b>0.0</b>	<b>0</b>

NEW DECISION ITEM  
RANK: \_\_\_\_\_ OF \_\_\_\_\_

Department REVENUE				Budget Unit		87212				
Division MISSOURI LOTTERY COMMISSION										
DI Name Transfer to State Lottery Fund Incr		DI#1860008		HB Section		4.170				
		Gov Rec GR DOLLARS	Gov Rec GR FTE	Gov Rec FED DOLLARS	Gov Rec FED FTE	Gov Rec OTHER DOLLARS	Gov Rec OTHER FTE	Gov Rec TOTAL DOLLARS	Gov Rec TOTAL FTE	Gov Rec One-Time DOLLARS
								0	0.0	
								0	0.0	
Total PS		0	0.0	0	0.0	0	0.0	0	0.0	0
								0		
								0		
								0		
								0		
Total EE		0		0		0		0		0
Program Distributions								0		
Total PSD		0		0		0		0		0
Transfers						1,000,000		1,000,000		
Total TRF		0		0		1,000,000		1,000,000		0
Grand Total		0	0.0	0	0.0	1,000,000	0.0	1,000,000	0.0	0

NEW DECISION ITEM  
RANK: \_\_\_\_\_ OF \_\_\_\_\_

Department	REVENUE	Budget Unit	87212
Division	MISSOURI LOTTERY COMMISSION		
DI Name	Transfer to State Lottery Fund Incr	HB Section	4.170
	DI#1860008		

**6. PERFORMANCE MEASURES (If new decision item has an associated core, separately identify projected performance with & without additional funding.)**

**6a. Provide an effectiveness measure.**

Increase in transfers to the Lottery Proceeds Fund for public education.

**6b. Provide an efficiency measure.**

The Lottery's administrative costs are less than 5%, one of the lowest in the industry.

**6c. Provide the number of clients/individuals served, if applicable.**

5,000 retailers across the state.

**6d. Provide a customer satisfaction measure, if available.**

Increases in ticket sales reflect player satisfaction.

**7. STRATEGIES TO ACHIEVE THE PERFORMANCE MEASUREMENT TARGETS:**

Continue the strategic planning process.  
Monitor divisional operational plans.  
Monitor sales force sales goals and retailer sales goals.  
Implement creative player and retailer promotions.  
Effective and efficient use of advertising dollars.

# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY ENTERPRISE TRANSFER								
Lottery Enterpr to State Lotte - 1860008								
TRANSFERS OUT	0	0.00	0	0.00	0	0.00	1,000,000	0.00
TOTAL - TRF	0	0.00	0	0.00	0	0.00	1,000,000	0.00
GRAND TOTAL	\$0	0.00	\$0	0.00	\$0	0.00	\$1,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$1,000,000	0.00

# DECISION ITEM SUMMARY

Budget Unit									
Decision Item	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018	
Budget Object Summary	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC	
Fund	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	
<b>LOTTERY COMMISSION-TRANSFER</b>									
<b>CORE</b>									
<b>FUND TRANSFERS</b>									
LOTTERY ENTERPRISE	308,993,403	0.00	20,000,000	0.00	286,000,000	0.00	0	0.00	
STATE LOTTERY	0	0.00	291,000,000	0.00	0	0.00	311,000,000	0.00	
TOTAL - TRF	308,993,403	0.00	311,000,000	0.00	286,000,000	0.00	311,000,000	0.00	
TOTAL	308,993,403	0.00	311,000,000	0.00	286,000,000	0.00	311,000,000	0.00	
<b>GRAND TOTAL</b>	<b>\$308,993,403</b>	<b>0.00</b>	<b>\$311,000,000</b>	<b>0.00</b>	<b>\$286,000,000</b>	<b>0.00</b>	<b>\$311,000,000</b>	<b>0.00</b>	

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**CORE DECISION ITEM**

<b>Department</b>	<b>REVENUE</b>	<b>Budget Unit</b>	<b>87218C</b>
<b>Division</b>	<b>MISSOURI LOTTERY COMMISSION</b>		
<b>Core -</b>	<b>TRANSFER TO LOTTERY PROCEEDS FUND</b>	<b>HB Section</b>	<b>4.180</b>

**1. CORE FINANCIAL SUMMARY**

	FY 2018 Budget Request			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	286,000,000	286,000,000 E
<b>Total</b>	<b>0</b>	<b>0</b>	<b>286,000,000</b>	<b>286,000,000</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Est. Fringe</b>	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: Lottery Enterprise Fund (0657)

	FY 2018 Governor's Recommendation			
	GR	Federal	Other	Total
PS	0	0	0	0
EE	0	0	0	0
PSD	0	0	0	0
TRF	0	0	311,000,000	311,000,000 E
<b>Total</b>	<b>0</b>	<b>0</b>	<b>311,000,000</b>	<b>311,000,000</b>
<b>FTE</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>	<b>0.00</b>

<b>Est. Fringe</b>	0	0	0	0
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Note: Fringes budgeted in House Bill 5 except for certain fringes budgeted directly to MoDOT, Highway Patrol, and Conservation.

Other Funds: State Lottery Fund (0682)

**2. CORE DESCRIPTION**

This transfer appropriation represents the projected profits generated by the Missouri Lottery. The Lottery seeks to maximize this transfer through innovative product development, effective marketing, efficient distribution and superior customer service. The requested transfer is based on a five-year benchmark of actual transfers plus 1% and represents a reduction to the core transfer budget to better approximate actual.

Fiscal Year	Transfer to Education
2012	280,042,095
2013	288,804,006
2014	267,324,620
2015	270,701,018
2016	308,993,403
<b>Five-Year Benchmark</b>	<b>283,173,028</b>
<b>Benchmark + 1%</b>	<b>286,004,759</b>

**3. PROGRAM LISTING (list programs included in this core funding)**

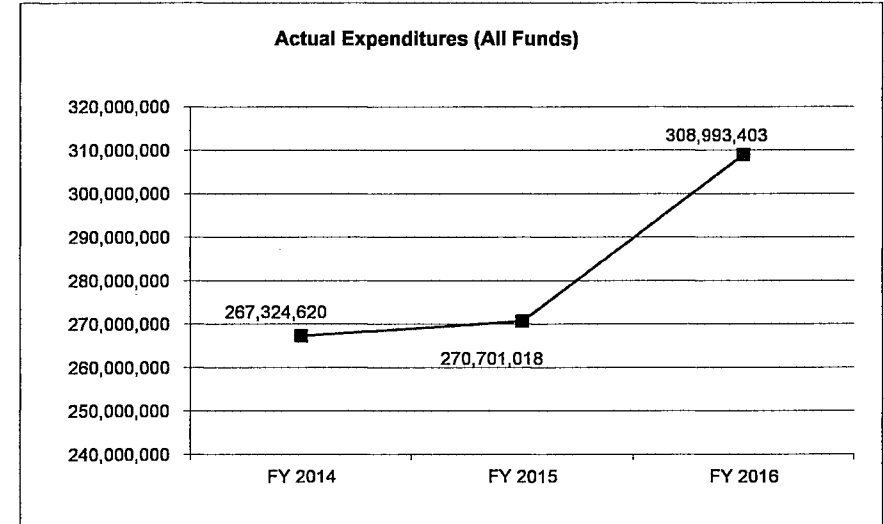
Transfer of profits generated by the Missouri Lottery to the Lottery Proceeds Fund for public education.

**CORE DECISION ITEM**

<b>Department</b>	<b>REVENUE</b>	<b>Budget Unit</b>	<b>87218C</b>
<b>Division</b>	<b>MISSOURI LOTTERY COMMISSION</b>		
<b>Core -</b>	<b>TRANSFER TO LOTTERY PROCEEDS FUND</b>	<b>HB Section</b>	<b>4.180</b>

**4. FINANCIAL HISTORY**

	<b>FY 2014 Actual</b>	<b>FY 2015 Actual</b>	<b>FY 2016 Actual</b>	<b>FY 2017 Current Yr.</b>	
Appropriation (All Funds)	298,563,214	299,000,000	299,000,000	311,000,000	E
Less Reverted (All Funds)	0	0	0	0	
Less Restricted (All Funds)	0	0	0	0	
Budget Authority (All Funds)	298,563,214	299,000,000	299,000,000	311,000,000	E
Actual Expenditures (All Funds)	267,324,620	270,701,018	308,993,403	N/A	
Unexpended (All Funds)	31,238,594	28,298,982	(9,993,403)	N/A	
Unexpended, by Fund:					
General Revenue	0	0	0	N/A	
Federal	0	0	0	N/A	
Other	31,238,594	28,298,982	(9,993,403)	N/A	



Reverted includes Governor's standard 3 percent reserve (when applicable).  
 Restricted includes any extraordinary expenditure restrictions (when applicable).

**NOTES:**

An "E" appropriation is used when profits exceed projected levels.  
 The "E" appropriation was exercised to increase the appropriation by an additional \$9,993,403 in FY 16.

## CORE RECONCILIATION DETAIL

### MO LOTTERY COMMISSION LOTTERY COMMISSION-TRANSFER

#### 5. CORE RECONCILIATION DETAIL

				Budget Class	FTE	GR	Federal	Other	Total	Explanation
<b>TAFP AFTER VETOES</b>										
				TRF	0.00	0	0	311,000,000	311,000,000	
				<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>311,000,000</b>	<b>311,000,000</b>	
<b>DEPARTMENT CORE ADJUSTMENTS</b>										
Core Reduction	1123	T137	TRF		0.00	0	0	(25,000,000)	(25,000,000)	
Core Reallocation	1123	T275	TRF		0.00	0	0	266,000,000	266,000,000	
Core Reallocation	1123	T137	TRF		0.00	0	0	(266,000,000)	(266,000,000)	
<b>NET DEPARTMENT CHANGES</b>					<b>0.00</b>	<b>0</b>	<b>0</b>	<b>(25,000,000)</b>	<b>(25,000,000)</b>	
<b>DEPARTMENT CORE REQUEST</b>										
				TRF	0.00	0	0	286,000,000	286,000,000	
				<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>286,000,000</b>	<b>286,000,000</b>	
<b>GOVERNOR'S ADDITIONAL CORE ADJUSTMENTS</b>										
Core Reduction	1123	T137	TRF		0.00	0	0	25,000,000	25,000,000	
Core Reallocation	1123	T275	TRF		0.00	0	0	(266,000,000)	(266,000,000)	
Core Reallocation	1123	T137	TRF		0.00	0	0	266,000,000	266,000,000	
Core Reallocation	1997	T275	TRF		0.00	0	0	(20,000,000)	(20,000,000)	To reallocate the FY17 \$20M from the old Lottery Enterprise Fund to the new State Lottery Fund.
Core Reallocation	1997	T137	TRF		0.00	0	0	20,000,000	20,000,000	To reallocate the FY17 \$20M from the old Lottery Enterprise Fund to the new State Lottery Fund.
<b>NET GOVERNOR CHANGES</b>					<b>0.00</b>	<b>0</b>	<b>0</b>	<b>25,000,000</b>	<b>25,000,000</b>	



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**CORE RECONCILIATION DETAIL**

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**MO LOTTERY COMMISSION****LOTTERY COMMISSION-TRANSFER**

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**5. CORE RECONCILIATION DETAIL**

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	<b>Budget Class</b>	<b>FTE</b>	<b>GR</b>	<b>Federal</b>	<b>Other</b>	<b>Total</b>	<b>Explanation</b>
<b>GOVERNOR'S RECOMMENDED CORE</b>							
	TRF	0.00	0	0	311,000,000	311,000,000	
	<b>Total</b>	<b>0.00</b>	<b>0</b>	<b>0</b>	<b>311,000,000</b>	<b>311,000,000</b>	

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# DECISION ITEM DETAIL

Budget Unit	FY 2016	FY 2016	FY 2017	FY 2017	FY 2018	FY 2018	FY 2018	FY 2018
Decision Item	ACTUAL	ACTUAL	BUDGET	BUDGET	DEPT REQ	DEPT REQ	GOV REC	GOV REC
Budget Object Class	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE	DOLLAR	FTE
LOTTERY COMMISSION-TRANSFER								
CORE								
TRANSFERS OUT	308,993,403	0.00	311,000,000	0.00	286,000,000	0.00	311,000,000	0.00
TOTAL - TRF	308,993,403	0.00	311,000,000	0.00	286,000,000	0.00	311,000,000	0.00
GRAND TOTAL	\$308,993,403	0.00	\$311,000,000	0.00	\$286,000,000	0.00	\$311,000,000	0.00
GENERAL REVENUE	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
FEDERAL FUNDS	\$0	0.00	\$0	0.00	\$0	0.00	\$0	0.00
OTHER FUNDS	\$308,993,403	0.00	\$311,000,000	0.00	\$286,000,000	0.00	\$311,000,000	0.00